



**Minutes
Town of Lake Park, Florida
Budget Workshop
July 25, 2007 7:35 p.m.**

Town Commission Chambers, 535 Park Avenue

The Town Commission met for the purpose of a Budget Workshop on Wednesday, July 25, 2007 at 7:35 p.m. Present were Mayor Castro, Vice-Mayor Daly, Commissioners Balius, Carey, and Osterman, Town Manager Maria Davis, Attorney Thomas Baird, and Town Clerk Vivian Mendez.

Mayor Castro led the pledge of allegiance
Town Clerk Vivian Mendez performed the Roll Call

DISCUSSION AND POSSIBLE ACTION:

Town Manager Maria Davis thanked former Finance Director Cynthia Sementelli for her help with creating the budget. She thanked staff for also coming together and stepping up to create the budget. She gave a Power Point presentation (see Exhibit "A") as follows:

Statutory Amendment Relating to Tax Reform

Town Manager Maria Davis explained that the Town was required to roll back their millage rate to the rollback rates of 2006 through 2007. In addition the Town was required to cut back an additional 9%. She informed the Commission that there were other options. The Town could go back to the rollback rate without cutting the 9% which would require a 4 to 5 vote. The other option was to not cut 9% and go back to the previous year's millage rate which would take a unanimous vote from the Commission.

Legislative Cuts

Town Manager Maria Davis gave an overview of the legislative cuts. She explained that if the Town did not have to cut, the current assessments would be 5.2. The rollback rate for 2005 through 2006 was 4.9. The 9% cut would amount to \$446,000.00 and the collection rate of 95% of the rollback rate reverts back to 4.2. The total cut would amount to \$927,708.00.

Graphs

- Matrix showing impact on the budget: Town Manager Maria Davis explained that the matrix showed what each percentage of a cut costs the Town.
- Major Budget Reductions: Town Manager Maria Davis explained that the total amount of employee merit increases that were cut totaled \$127,000. Employee Dependent Health Coverage totaled \$84,000. She was proposing a reduction in force of three Public Works positions. She eliminated the Recreation Assistant Director position. She recommended reducing the Library's hours of operation. Conferences and travel had been eliminated. Special Events and promotional activities had been significantly reduced. Overtime, Operating Expenditures and Newsletter Publications had been reduced. Truck

replacements and computer replacements had been deferred.

- Revenue Enhancements: She explained that building permit fees were increased and she would bring the business tax fees to the Commission at the second Commission meeting in August. She was proposing a Sweep Program with regards to Business Tax License monitoring. In the past six months the Sweep Program brought in \$10,000. She stated that she was going to present a plan later in the meeting that would bring in a lot more revenue. She was proposing an increase in rental facility fees, tennis center fees, marina administrative fees, and sanitation administrative fees. Appropriate salaries would be abated back to the Community Redevelopment Agency.

Future Revenue Enhancement Considerations

Town Manager Maria Davis explained that she was analyzing the installation of parking meters at various locations such as the Marina, Lake Shore Park, and Kelsey Park. She was interested in developing an Interlocal Agreement with the Clerk of the Court for tracking and collecting Palm Beach County Sheriff's Office issued parking violation fines. The Town was currently tracking the fines manually and the Clerk of the Court could provide this service to the Town for a nominal cost. She explained that she wanted to create a Storm Water Utility and to have the monthly billing performed by Seacoast Utility. She spoke with Seacoast Utility and they were willing to perform the billing for the Town. The Town was currently performing Storm Water Utility tasks such as cleaning drains, sweeping streets and using the general fund to perform those tasks. A Storm Water Utility would allow the Town to collect those fees based on impervious surface per parcel. Schedules would be used and it was a good way to offset the Town's expenses for street sweeping, storm drain cleaning, etc.

General Fund Revenue

Town Manager Maria Davis explained that 49% of the Town's revenue came from Ad Valorem Taxes. The 21% came from other taxes such as state taxes. The Town had to cut approximately 20% to 25% out of the 49% which was a great impact to the Town.

Expenditures

Town Manager Maria Davis explained that the Town's greatest expenditures were Police which was 28% and Fire Rescue which was 24%.

Budget Summary

Total Funds were 9.2 million.

Revenue Summary

The 2006/2007 budget was at 9.5 million and the graph showed the 2007/2008 proposed budget.

General Fund Revenue

She explained what she outlined as proposed increases. The half cent tax was reduced approximately \$37,000.

Town Commission Budget

Professional Services, Travel, Postage, Shipping, and Promotional Activities were reduced. She proposed reducing the employees' holiday gift cards from \$50 to \$25. She proposed hors' d'oeuvres for the Volunteer Dinner instead of a full dinner. She recommended deleting the Commission's contribution to Scripps, reducing the newsletter from four publications to two, and eliminating the uniform budget. The Commission's Budget was reduced by 2.7%.

Town Manager

IT was included in the manager's budget but had been moved out and the grant writer's salary was moved into the manager's budget. The cut in the Town Manager's budget totaled 14.72% which included cutting \$2500 from conferences and seminars, \$500 for uniforms, and \$300 for books and subscriptions.

Human Resources

Contractual services were increased to match expenditures. Contractual services included pre-employment physicals, drug screening and background checks. Contractual services were inadequately budgeted for the current year. Postage and shipping was reduced by \$500, and printing was reduced by \$100. Advertising was increased by \$5000 to adequately fund the line item. She recommended increasing education and training by \$3500 to provide mandated federal and state training. She stated that she encountered several instances in her short tenure that frightened her with regards to the lack of training and the trouble that the Town could get in on a federal level and that was why she wanted to increase the funding for the education and training line item of the budget. Operating supplies were reduced by \$1300 and memberships and dues were reduced by \$625. There was a 1% increase in the Human Resources Budget.

Town Clerk

Professional Services were increased for scanning services. Contractual Services were increased by \$4000 because of the volume of ordinances that were codified and sent to Municode. Travel was reduced by \$200, Postage and Shipping was reduced by \$1000. She proposed adding a color copier for \$5500. The Town Clerk's office goes through a large volume of printer cartridges because there was no color copier. Advertising was increased by \$3000 to cover anticipated expenses. Recording fees were reduced by \$1700. Education and training was reduced by \$1150. Conferences and seminars were reduced by \$2500. The overall budget for the Town Clerk's office was reduced by .03%.

Legal

She stated that she asked Town Attorney Thomas Baird to project what he felt the expenditures would be for the next year. She stated that the Town was currently going through a labor issue with the union wherein an attorney would have to step in.

Town Attorney Thomas Baird gave an update on pending litigation for the Firefighters Pension. The 4th District Court of Appeal would probably be the end of that litigation unless it was taken to the Florida Supreme Court. He stated that he did not expect additional expense but possible

residual expense with a Motion of Re-Hearing or Motion Re-Hearing on Bunk. He gave updates on the Earl Stewart appeals and the Randi Aberns or Sober House appeal. He stated that the majority of the expense for those cases would be covered by insurance.

Town Manager Maria Davis asked Town Attorney Thomas Baird to explain his cost recovery proposal.

Town Attorney Thomas Baird stated that there were two cost recovery proposals. One was in Community Development for Development Applications. His office prepared resolutions or development orders. Sometimes other instruments have to be prepared and their proposal was to charge the applicant for those services rather than the Town. The second cost recovery was associated with code enforcement cases. Additional fees were proposed to cover the Town's costs. The Town was not currently being compensated for the full costs for attorney representation at code enforcement hearings. He recommended taking the costs out of the code fines that were paid so there would not be a net loss to the Town. He proposed eliminating the line item for conferences and seminars from the legal budget. It was currently in the Town Attorney Contract and he would bring back an amendment to the contract to eliminate the line item.

Town Manager Maria Davis stated that there was a 36% increase in the Legal Budget. She stated that Town Attorney Thomas Baird was requesting an hourly rate increase.

Town Attorney Thomas Baird explained his request for an hourly rate increase. He stated that the increase would be a cost of living and cost of business increase. He did a survey of other law firms and found that the average hourly rate was \$206. The median hourly rate was \$215. He was requesting that his hourly rate be increased to \$215.

Information Technology

Professional Services were reduced by \$2500, Equipment Maintenance by \$1000, Operating Supplies by \$500, Media Room by \$500, and Contingency by \$3000.

Commissioner Carey asked why the Information Technology Department budget was higher than last year's budget.

Town Manager Maria Davis explained that Information Technology Director Hoa Hoang did not transfer into that department until March or April.

Finance Department

Travel per diem was eliminated by \$1200. Printing was reduced by \$1000 and Office Supplies by \$500, Books and Subscriptions were eliminated by \$1000 and Memberships were reduced by \$200. The total Finance Department Budget increased by 2.19%. She recommended an increased salary for the new Finance Director.

Mayor Castro asked what the proposed salary range for a Finance Director would be.

Town Manager Maria Davis stated that she was proposing a salary range of \$70,000 to \$105,000.

Palm Beach County Sheriff's Office for Police Service

Town Manager Maria Davis explained that the Town was bound by contract for the Police Department. The contract allows an option for an annual increase. The Police Department increased their budget by 8% which totaled \$197,805.00.

Palm Beach County Fire Department for Fire Rescue Service

The Fire Department Contract had increased in the amount of \$230,465.

Public Works

The Public Works Administration Budget had increased by .93% primarily because of gas and diesel. Memberships and Subscriptions were reduced by \$150 and Gas and Diesel was increased by \$700.

Grounds Maintenance

Regular salaries were reduced by \$25,000. Overtime was reduced by 50% or \$750. Contractual Services was reduced by \$10,000. Travel Per Diem was eliminated by \$250. Repairs and Maintenance was reduced by \$1000. Building Grounds and Maintenance Supplies were reduced by \$1000. Laundering of uniforms would be eliminated at a total cost of \$12,000. The overall Grounds Maintenance budget was reduced by 7.54%.

Facilities Maintenance

Town Manager Maria Davis stated that the Facilities Maintenance 2006-2007 budget was grossly over budget mainly due to the renovation of the Public Works Facility and repairs done to the A/C in the Town Hall. Overtime was reduced by \$2000. Travel Per Diem was eliminated by \$200, Rentals were reduced by \$6500 and Education and Training was reduced by \$500. Laundering of uniforms was eliminated. Fuel was increased by \$2800. The overall Facilities Maintenance budget was reduced by 42%.

Commissioner Osterman wanted to know how much money was spent on renovations for the Public Works Building and what type of renovations were done.

Town Manager Maria Davis stated that Public Works Director Joseph Kroll could explain the repairs and renovations that were done to the Public Works Building. She stated that \$50,000 was budgeted but \$96,000 was used. Repairs and maintenance was increased significantly.

Public Works Director Joseph Kroll explained that wiring in the Fleet Maintenance Building and the barn shop on the Public Works property needed to be replaced in order to be compliant with OSHA. The buildings were very old and deteriorated.

Commissioner Osterman asked why the budget for renovations was doubled exceeding the amount allotted.

Public Works Director Joseph Kroll explained that auction money obtained from old equipment was used toward the renovations for the building. There was no money taken from the general

fund for the repairs.

Vehicle Maintenance

Overtime was reduced by \$1500. Professional Services was eliminated by \$150. Travel Per Diem was eliminated by \$250. Vehicle Parts were increased by \$2000 to properly fund the line item. Education and Training was eliminated by \$1000. The laundering of uniforms would be continued for those in vehicle maintenance due to the grease and stains. Gas and diesel was increased by \$250. She recommended the replacement of tools and equipment in the amount of \$3500. The overall Vehicle Maintenance Budget was reduced by 1.32%.

Community Development

She proposed the adding of a code enforcement/parking enforcement officer for six months part time and then full time for the following year. Revenue could be generated through parking.

Mayor Castro stated that he did not support putting parking meters on Park Ave. and at the Marina.

Town Manager Maria Davis stated that she was proposing to place parking meters at Lake Shore Park, the Tennis Center and the Marina. She stated that the revenue was not the only purpose for adding another code enforcement officer. There were several thousand businesses in the Town that were not being tracked on a regular basis with Occupational License sweeps. She stated that the Palm Beach County Sheriff's Office does very little parking enforcement.

Mayor Castro stated that it was the Palm Beach County Sheriff's Office' responsibility to enforce parking. He recommended speaking with them about it. He did not support adding employees to code enforcement when positions were being cut in the Public Works Department.

Vice-Mayor Daly stated that the revenue from parking tickets were supposed to come back to the Town. He stated that tickets were printed and given to the Palm Beach County Sheriff's Office to write and they had not done much writing. He asked if it would be legal to place parking meters in the Marina if there was an agreement to have a park there.

Town Manager Maria Davis stated that her experience with parking meters has shown that they were huge revenue generators. She stated that her main reason for recommending an additional code enforcement officer was for the Occupational License sweeps. The Town had an industrial area where there were 20 or 30 warehouses with businesses operating out of those warehouses. There was currently a part-time employee who worked 30 hours per week and who did collections for Occupational Licenses and grants administration. He was also acting as an accountant for the Finance Department. She stated that this employee did not have the time to do Occupational License sweeps. She stated that she was suggesting the idea from experience because in the past she was able to glean \$100,000 in the first year of implementing Occupational License Sweeps. She stated that she was looking at creative ways of generating revenue.

Mayor Castro stated that when he moved to the Town in 1994 there were three people in the Community Development Department. He stated that there was a clerical person added to the code enforcement department and additional equipment to write violations out in the field. He

stated that in his opinion a 2 ½ square mile area could be covered with the current amount of employees in that department.

Town Manager Maria Davis stated that in her experience a city with 2 ½ square miles needed at least three code enforcement officers.

Commissioner Balius stated that he has walked with the code enforcement officers and done paperwork with them. Many people did not realize that it takes five minutes to write a violation and then 45 minutes back at the office to do the paperwork.

Mayor Castro stated that the two code enforcement officers that the Town currently had was adequate. He did not support the parking meters.

Commissioner Osterman stated that she did not like the idea of parking meters but was willing to consider them as an option for generating revenue. She was in support of adding an additional code enforcement officer for a period of 6 months.

Vice-Mayor Daly recommended talking with Captain Douglas Reece about his deputies writing more tickets so that the Town could generate more revenue.

Town Manager Maria Davis stated that overtime was reduced in the Community Development Department by \$750. She stated that she was giving a car allowance for \$1900. Professional Services were reduced by \$3000.

Mayor Castro asked who a car allowance was being given to.

Town Manager Maria Davis stated that the car allowance was being given to Community Development Director Patrick Sullivan for using his vehicle around Town.

Mayor Castro asked if there was a Town vehicle that the Community Development Director could use.

She stated that the Town vehicle was not available as often as needed. She continued to discuss the budget and stated that Professional Services was reduced by \$3000. Contractual Services was reduced by \$45,000. Advertising was eliminated by \$1000, Travel was reduced by \$1000, Postage was reduced by \$2600, Printing was reduced by \$2000, Advertising by \$400, Education and Training was eliminated by \$3000, Conferences by \$2000, Uniforms \$100, and Office Supplies by \$1000. Gas was increased by \$2000, Memberships and Dues were reduced by \$500. The overall budget for the Community Development Department was decreased by 17.25%

Recreation Department

The Assistant Recreation Department position was eliminated. Temporary positions were created to assist the Recreation Department Director. Car allowance was eliminated in the amount of \$2400. Travel Per Diem was eliminated in the amount of \$200. Postage was reduced by \$700. Repairs and Maintenance was reduced by \$2800. Promotional was reduced by \$40,000. It was proposed to eliminate the following festivals: Irish Fest, Car Show, Martin Luther King, Holiday Festival, Halloween Egg Haunt, and the Howard Allen Art Fest. It was recommended to keep the following festivals: 4th of July Firework Festival, Easter Egg Hunt,

Christmas Santa Ride, and Holiday Lighting. Advertising was reduced by \$500. Conferences and Seminars were eliminated in the amount of \$1000. Uniforms were reduced by \$50. Office Supplies were reduced by \$500. Operating Supplies were reduced by \$1900. Memberships and Dues were reduced by \$250. It was recommended that a van be acquired for the Recreation Department. Debt service was put in for the amount of \$12,900 for the acquisition of a 24 passenger van. Summer camp expenses were reduced in the amount of \$500. The Recreation Departments overall budget was reduced by 30%.

Commissioner Carey asked for the cost of Irish Fest.

Town Manager Maria Davis stated that Irish Fest cost approximately \$7500 and last year's Irish Fest cost almost \$12,000.

Commissioner Carey stated that Irish Fest was one of the biggest events in the Town of Lake Park.

Mayor Castro stated that he was ready to eliminate Irish Fest.

Commissioner Osterman asked for the cost of the Santa Sleigh Ride Event.

Town Manager Maria Davis stated that the cost for the Santa Sleigh Ride Event was approximately \$100 to \$200.

Commissioner Osterman asked if the Town was ready to buy a bus.

Commissioner Balius asked about the \$12,900 for a 24 passenger bus.

Town Manager Maria Davis explained that the \$12,900 was for the first year debt service toward a \$55,000 bus.

Commissioner Osterman expressed concern over spending \$12,000 toward a bus rental for the summer camp program this past summer.

Library

Town Manager Maria Davis stated that she was proposing to reduce some hours for employees during the off months which would save money on part-time employees. The overall budget for the Library was reduced by \$14,000 or 3.35%. Library Director Jane Terwillegar had estimated that the Library would receive approximately \$12,500 from Library State Aid.

Non-Departmental

The highlight was that the Town had transferred \$125,000 as a required contribution to the Community Redevelopment Agency Fund. The garbage, utilities, and insurance were all placed into the Non-Departmental Fund instead of being apportioned out by department.

Commissioner Carey asked if money was budgeted for the Northlake Blvd. Task Force.

Town Manager Maria Davis stated that there was \$5000 budgeted for the Northlake Boulevard

Task Force.

She explained that after all of the budget cuts the Town was still short \$361,000. She explained the options that the Town had (see Exhibit "A"). The first option would be to not cut the 9% and would require a 4/5 majority vote. The next option would be to reduce the 9% cut to a 2% cut. Another option would be to reduce the number of Sergeants in the Palm Beach County Sheriff's Department. Two Sergeant's salaries equaled \$244,000. In addition, the budget could be cut from 9% to 6% which would give the Town an additional \$148,000. The other option would be to eliminate two Sergeants and an Aide which would bring back \$294,000 and with the reduction of the budget from 9% to 7% would balance the budget.

Commissioner Balius asked how many Sergeants would be left if two Sergeants were removed.

Town Manager Maria Davis stated that there would be two Sergeants left.

Commissioner Carey asked if Deputies could replace the Sergeants.

Town Manager Maria Davis stated that there would be no replacements.

Commissioner Osterman asked what a Deputy's salary was versus a Sergeant.

Mayor Castro explained that there were Sergeants because there was no supervision in the evenings. If Sergeants were removed then supervision in Lake Park would be removed.

Commissioner Osterman stated Sergeants were added to increase visibility and reduce crime. She asked if those goals were achieved.

Town Manager Maria Davis stated that the goals for adding Sergeants were achieved. She stated that removing Sergeants was only an option and she reviewed the other options to the Commission.

Discussion ensued between the Commission regarding the option of removing Sergeants from the Sheriff's Department.

Mayor Castro stated that the Sheriff's Department and the Fire Department needed be invited and be present at the Budget Workshops.

Commissioner Osterman asked for clarification of the changes to employee health insurance benefits and coverage.

Town Manager Maria Davis stated that the money the Town was spending toward employee dependent health coverage was cut back approximately 50%.

Former Finance Director Cynthia Sementelli explained that the Town paid more for family coverage over the past couple of years because it was getting very expensive for the employees. She provided Town Manager Maria Davis with a survey that showed that other municipalities in Palm Beach County provided 50% toward family health coverage expenses.

Vice-Mayor Daly asked if the Town employee health insurance coverage was a PPO plan.

Former Finance Director Cynthia Sementelli stated that the employee's current health insurance plan was a PPO.

Vice-Mayor Daly asked if it would be cheaper to switch back to an HMO.

Former Finance Director Cynthia Sementelli stated that the PPO plan was cheaper than the HMO.

Town Manager Maria Davis stated that she was exploring other avenues with regards to employee health insurance.

Town Manager Maria Davis concluded by explaining that there was not a lot of money to cut from the Town's budget. She stated that \$566,000 was cut out of the budget and \$361,000 was still needed.

Mayor Castro asked that Captain Douglas Reece give a presentation regarding the salaries and rankings of different officers in the Sheriff's office for the next Budget Meeting scheduled in August.

Mayor Castro asked if any money was taken out of the Marina and put into the General Fund.

Town Manager Maria Davis stated that \$47,000 was taken out of the Marina and placed into the General Fund. She explained that the Marina owed the General Fund a lot of money and the Marina's revenue stream makes it able to afford contributions to the General Fund.

Commissioner Osterman stated that something needed to be done with the Legal Fund since it had gone up 36%.

Attorney Thomas Baird explained that he was not increasing his salary but his hourly rate which covered his overhead which increases every year.

Commissioner Osterman asked if there were other options that could be explored to obtain legal services.

Attorney Thomas Baird explained that some smaller communities use an attorney with a retainer and are billed a litigation rate. He stated that the legal requirements of the Town have been increased over the past year.

Commissioner Balius stated that in years 1994 thru 1997 the legal costs were in the \$300,000 range per year due to work and development on Congress Ave.

Attorney Thomas Baird explained that since February staff no longer created ordinances and resolutions. The creation of the resolutions and ordinances were now done by the attorney. He stated that it may be more cost effective to allow staff to create the ordinances and resolutions.

Town Manager Maria Davis stated that it was more cost effective and streamlined for the Attorney and his staff to create the ordinances and resolutions rather than going back and forth between Town staff and the attorney's office.

Mayor Castro recommended that Town staff create ordinances and resolutions.

Attorney Thomas Baird stated that he would do what the Town requests with regards to the creation of ordinances and resolutions.

Vice-Mayor Daly asked if the Town had looked into hiring an in house full time attorney.

Mayor Castro stated that the Town did explore the option of hiring an in house attorney and it was cost prohibitive.

Discussion ensued between the Commission regarding the option of hiring an in house attorney for the Town.

Commissioner Balias pointed out that there were two attorneys present at Code Compliance Board Meetings. The last Code Compliance Board Meeting had only three cases and there were only \$450 in fines ordered. He asked if it was cost effective.

Attorney Thomas Baird stated that the fines at a Code Compliance Board Meeting are only collected if the property does not come into compliance. He stated that staff was looking into increasing Administrative Costs to make up for the discrepancies with the cost of having attorneys and staff present at the Code Compliance Board meetings.

Commissioner Balias discussed the differences between the Code Compliance Board and the Special Magistrate. He recommended elimination of the Code Compliance Board.

Discussion ensued between the Commission regarding the Code Compliance Board.

Town Manager Maria Davis stated that staff had researched whether or not the Code Compliance Board was cost effective. It was not cost effective and staff recommended Special Magistrate Hearings only.

Commissioner Osterman recommended placing discussion of the Code Compliance Board on the Agenda of the August 22, 2007 Commission Meeting.

Community Development Director Patrick Sullivan explained that the Code Compliance Board had not met because the few cases that were eligible to be heard had come into compliance before the meeting, thus making it impossible for the Board to meet.

Mayor Castro stated that he did not want to cut 9% from the budget. He recommended cutting 2% to 4%.

Town Manager Maria Davis stated that she had a meeting with Captain Douglas Reece's Major regarding the tracking of parking tickets.

Former Finance Director Cynthia Sementelli stated that consensus was needed from the Commission concerning what percentage they wanted to cut back on the Town's budget. She explained that in order to be TRIM compliant, a consensus was needed by the end of July but the true millage did not have to be set until September.

The Commission came to consensus go to the 2006-2007 roll back rate of 8%.

Former Finance Director Cynthia Sementelli explained that the debt service is based on assessed value. The retained earnings were estimated at \$176,000. She recommended the debt service millage at .95% which would give the Town \$644,000. The Town needed \$768,000 for debt service next year. She recommended taking \$108,000 out of reserve which would leave \$75,000. She stated that her recommendation was based on 95% collection. The Town was currently at 1.3%.

Commissioner Osterman asked why more money could not be kept in reserves.

Former Finance Director Cynthia Sementelli explained that more could not be kept in reserves because it was voted debt and by law build a reserve on voted debt.

The Commission came to consensus to remove \$108,000 out of reserves and have it placed into debt service, and to tentatively set the millage at .95%.

ADJOURNMENT

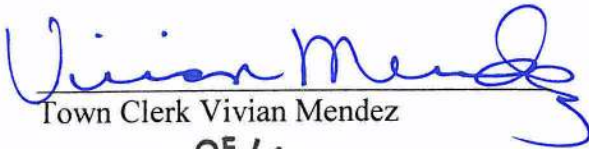
There being no further business to come before the Commission and after a motion to adjourn by Commissioner Balius and seconded by Vice-Mayor Daly, and by unanimous vote, the meeting adjourned at 9:15 p.m.



Mayor Castro



Deputy Clerk Jessica Shepherd



Town Clerk Vivian Mendez



Approved on this 22 of August, 2007.

Town of Lake Park



FISCAL YEAR 2007 - 2008 BUDGET

Tentative Budget
General Fund
As of July 19, 2007

Statutory Amendment Relating to Tax Reform

- The maximum millage rate that may be levied under HB1 :
- 1. The rolled-back rate for 2006-2007, as calculated under s. 200.065, if approved by a two-thirds vote of the governing body of the municipality or special district dependent thereto; or
- 2. The nonvoted millage rate that was levied in the 2006-2007 fiscal year, if approved by a unanimous vote of the governing body of the municipality or special district dependent thereto or by a three-fourths vote if the governing body has nine or more members.

Legislative Cuts

■ Current Millage	=	\$5,210,006	
■ Roll Back Rate	=	\$4,953,497	
■ 9%	=	\$ 445,815	reduction
■ Collection @ 95%	=	\$ 4,282,299	
■ Total Cut	=	\$ 927,708	reduction

Matrix showing what impact each percentage has on the budget

Rollback rate \$4,953,497.

Percentage Matrix:

1% Reduction	\$ 49,535
3% Reduction	\$148,605
5% Reduction	\$247,675
7% Reduction	\$346,745
9% Reduction	\$445,815

Major Budget Reductions

Employee Merit Increases

Employee Dependent Health Coverage

Reduction in Force – Public Works 3 positions

Reduce Library Hours of Operation

Eliminate Conferences and Travel

Significantly Reduce Special Events

Reduce Promotional Activities

Reduce Overtime Expenditures

Reduce Operating Expenditures

Defer Truck Replacements

Defer Computer Equipment Replacements

Reduce Newsletter Publications

Revenue Enhancements

Increase Building Permit Fees

Increase Business Tax Fees

Increase Business Tax License Monitoring

Increase Parking Enforcement

Increase Plan Review Fees

Increase Facility Rental Fees

Increase Tennis Center Rental Fees

Increase Marina Administrative Fee

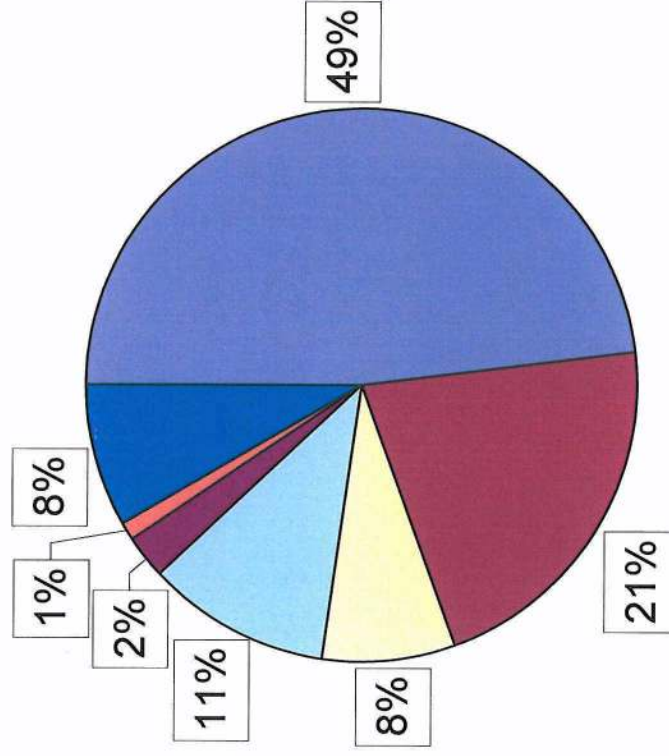
Increase Sanitation Administrative Fee

Properly Charge % of Certain Salaries to CRA

Future Revenue Enhancement Considerations:

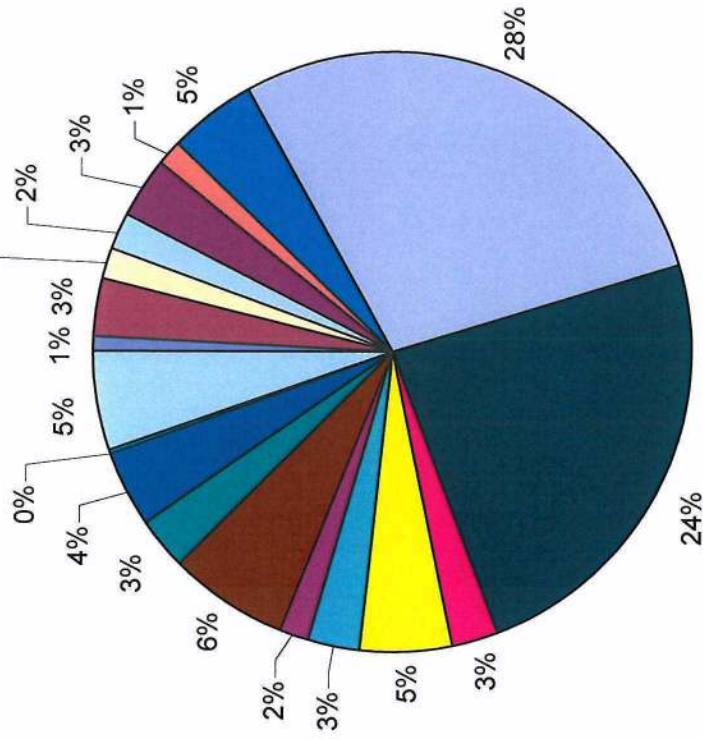
- Install parking meters at various locations; Marina, Lake Shore Park, Kelsey Park, Etc.
- Develop inter-local agreement with Clerk of Court for tracking and collecting PBSO issued parking violation fines
- Create a Storm Water Utility – Monthly billing performed by Seacoast

General Fund Revenue



- AD VALOREM TAXES
- OTHER TAXES
- CHARGES FOR SERVICES
- FINES & FORFEITURES
- LICENSES & PERMITS
- MISCELLANEOUS
- INTERGOVERNMENTAL REVENUE

Expenditures 2%



- Town Commission
- Town Clerk
- Finance
- Public Works - Administration
- Public Works - Vehicle Maint.
- Library
- Town Manager
- Legal
- Police - Administration
- Public Works - Grounds Maint.
- Public Works - Facilities Maint.
- Community Development
- Library - State Aid
- Personnel
- IT Budget
- Fire
- Parks & Recreation
- Non-Departmental

BUDGET SUMMARY

With 9% decrease

COST CENTER	COST CENTER NAME	BUDGET 2007-2008	
100	Town Commission	82,871	
104	Town Manager	277,052	
105	Personnel	155,795	Left over
106	Town Clerk	169,278	
108	Legal	322,250	(361,310)
110	IT Budget	138,558	
150	Finance	430,624	
200	Police - Administration	2,625,739	put back COLA no merit- removed HRA
300	Fire	2,214,222	
400	Public Works - Administration	251,472	
406	Public Works - Grounds Maint.	465,248	
408	Public Works - Facilities Maint.	251,083	
410	Public Works - Vehicle Maint.	149,039	
500	Community Development	585,025	
600	Parks & Recreation	263,499	
700	Library	397,949	
710	Library - State Aid	12,000	
900	Non-Departmental	497,149	
	TOTAL	9,288,855	
110	Comm. Redevelopment Agency	-	
190	Streets and Roads	-	
201	1997 Bond Debt Service Fund	-	
800	Marina Fund 401	-	
404	Sanitation Fund 404	-	
	TOTAL ALL FUNDS	\$ 9,288,855	

General Fund Revenue
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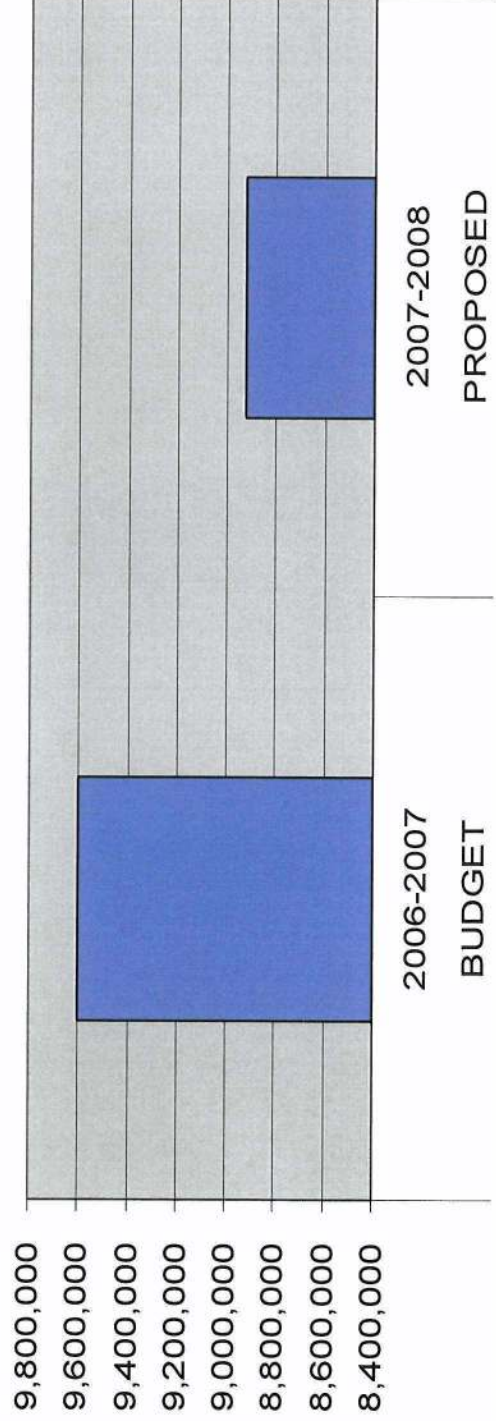
OBJECT NUMBER	DESCRIPTION	ACTUAL 2005-2006	BUDGET 2006-2007	ACTUAL 6/30/2007	PROPOSED 2007-2008
311.100	Ad Valorem Taxes	4,079,764	4,953,497	4,903,759	4,282,299
311.120	Delinquent Ad Valorem Taxes	12,758	15,000	(165)	15,000
	TOTAL AD VALOREM TAXES	4,092,522	4,968,497	4,903,594	4,297,299
313.100	Franchise Fee - Electric	600,953	595,807	320,227	600,000
313.200	Franchise Fee - Telephone	-	-	-	-
313.400	Franchise Fee - Gas	4,516	3,675	455	5,000
313.700	Franchise Fee - Garbage	22,550	20,000	8,214	24,000
313.900	Franchise Fee - Dunkin Donuts	3,792	2,500	2,496	2,500
314.100	Utility Tax - Electric	560,625	575,000	346,174	575,000
314.300	Utility Tax - Water	108,800	120,000	77,575	125,000
314.400	Utility Tax - Gas	2,545	2,500	2,349	2,500
315.100	Utility Tax - Telecommunications	532,902	544,795	363,082	558,485
	TOTAL OTHER TAXES	1,836,683	1,864,277	1,120,572	1,892,485
321.000	Occupational Licenses	290,986	325,000	306,876	360,000
321.110	Contractor Fees	2,724	2,000	1,661	3,000
321.120	Occupational Licenses-Applications	4,052	2,400	6,100	2,500
322.100	Building Permits	263,575	250,000	242,522	300,000
	Cost Recovery	-	-	-	26,000
329.100	Alarm Permits	5,707	5,000	3,276	5,000
	TOTAL LICENSES & PERMITS	567,044	584,400	560,435	696,500
331.250	Law Enforcement Block Grant	10,000	-	(10,000)	12,000
334.700	Grant-State Aid to Libraries	16,437	15,000	15,816	231,113
335.120	State Revenue Sharing	278,949	253,135	184,341	11,550
335.150	Alcoholic Beverage License Tax	9,971	11,000	7,965	11,550
335.180	Half Cent Sales Tax	720,919	727,898	476,834	690,653
335.190	Motor Fuel Tax Refund	1,878	3,520	3,049	3,696
338.110	Occupational Licenses County	27,780	25,000	15,526	25,000
	TOTAL INTERGOVERNMENTAL REVENUE	1,065,934	1,035,553	693,530	974,012
341.110	Administrative Fee-CRA Fund	24,925	24,925	24,925	-
341.401	Administrative Fee - Marina Fund	78,000	78,000	78,000	78,000
341.404	Administrative Fee - Sanitation Fund	80,000	80,000	80,000	80,000
341.900	Copy / Tax Service	2,367	3,000	3,777	4,000
342.510	Plan Review Fees	7,000	17,500	13,945	15,000
342.600	Ambulance Fees	-	-	-	-
347.100	Library Copy Charges	720	750	588	750
347.200	Recreation - Summer Camp	14,191	10,000	7,469	7,000
347.210	Recreation - Miscellaneous	400	500	(153)	500
347.220	Recreation - Tennis Program	1,950	1,800	1,500	9,600
347.230	Recreation - Ticket Sales	1,195	3,600	-	-
	Recreation-Newletter	1,655	-	-	-
347.500	Recreation - Facilities Rental	7,624	8,100	10,375	13,000
347.790	Rec/Non Residents	-	-	-	-
347.900	Recreation - Other Fees	200	200	-	200
347.910	Bingo Fees	5,895	6,000	5,880	6,000
347.931	Recreation-July Fireworks	4,760	4,000	480	4,000
347.940	Recreation-Basketball	-	-	-	-
347.950	Recreation-Flea Market	1,210	1,200	-	-
347.920	Recreation-Ballroom Dancing	2,780	2,400	2,174	2,400
347.930	Recreation - Irish Fest	4,058	4,000	4,362	-
349.100	Service Charge-Dishonored Checks	775	1,000	671	1,000
	TOTAL CHARGES FOR SERVICES	239,705	246,975	233,992	221,450

	ACTUAL 2005-2006	BUDGET 2006-2007	ACTUAL 6/30/2007	PROPOSED 2007-2008
351.100 Fines and Forfeitures	28,133	25,000	12,534	26,250
352.100 Library Fines	2,553	2,800	1,633	2,940
354.100 Fines - Code Violations	102,932	60,000	37,061	40,000
354.105 Fines - Alarm Violations	18,482	14,000	3,775	6,000
354.110 Code Violations - Admin Cost	19,241	25,000	7,351	26,250
354.120 Occupational License Penalties	7,158	6,500	6,624	6,825
Parking Fines	6,735	10,000	5,500	7,500
TOTAL FINES & FORFEITURES	185,235	143,300	74,478	108,265
361.100 Interest Earnings	198,364	188,000	166,814	240,000
361.110 Interest from Tax Collector	16,350	13,800	12,322	11,000
361.120 Sales Tax Commissions	3	15	3	150
361.200 Filing Fees	595	255	255	85
Landscaping-special assessment			26,840	-
362.100 Rent	120	120	90	120
362.110 Rent Building		-	-	-
362.120 Rent - Cell Towers	12,979	23,430	9,972	34,879
336.100 Teen Achieve		7,950	7,950	-
364.100 Sale of Surplus Property	30,132	40,000	20,317	20,000
369.100 Miscellaneous Revenue	317,595	5,000	873	2,500
369.110 Coke Machine Proceeds	275	6,800	347	6,800
334-701 Historic Preservation Grant	-	-	-	-
334.702 Mirror Ballroom grant	-	100,000	-	-
381.302 Transfer Streets and Roads	5,346	-	-	100,000
381.305 Transfer from Sanitation		75,000	-	275,000
381.435 Transfer from Marina		-	-	47,000
Capital Contributions		47,500	40,000	-
389.400 Donations	6,500	-	-	-
9000.000 Balance brought forward		251,280	-	-
383.100 Capital Lease	88,971	-	-	-
TOTAL MISCELLANEOUS	677,230	759,150	285,783	737,534
384.100 Loan Proceeds		-	-	-
389.400 Donations		-	-	-
382.401 Contribution from Marina Fund		-	-	-
382.404 Contribution from Sanitation Fund		-	-	-
TOTAL OTHER REVENUE	-	-	-	-
TOTAL GENERAL FUND REVENUE	8,664,353	9,602,152	7,872,385	8,927,545

Revenue Summary

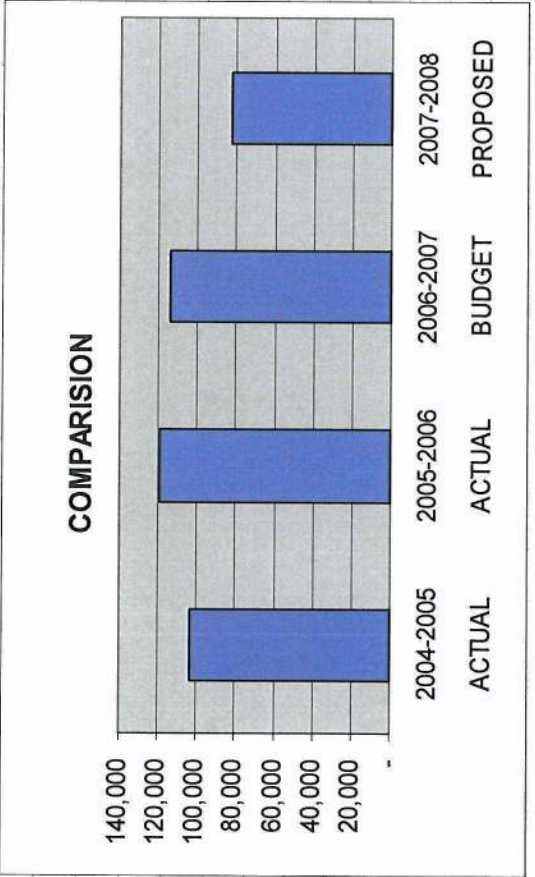
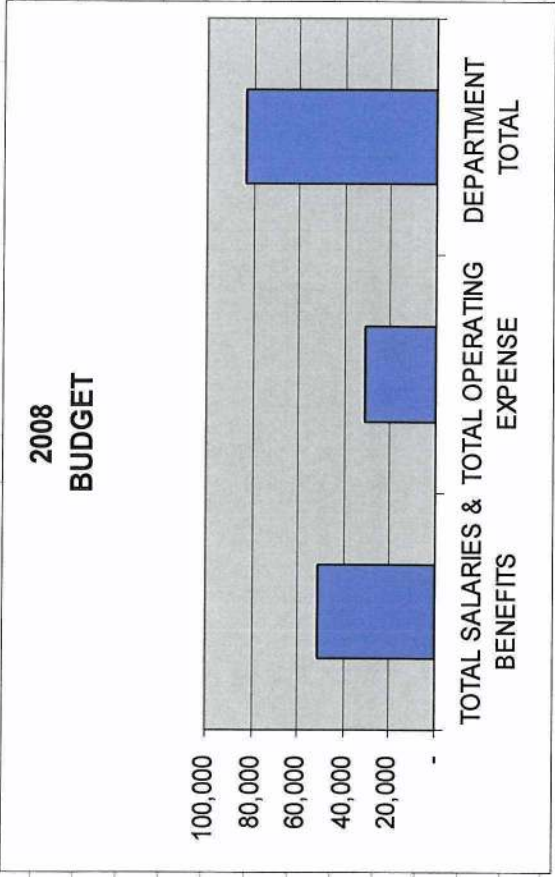
DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	BUDGET 2006-2007	BUDGET 2007-2008
AD VALOREM TAXES	2,862,846	3,467,311	4,968,497	4,297,299
OTHER TAXES	1,592,122	1,700,781	1,864,277	1,892,485
LICENSES & PERMITS	412,858	786,175	584,400	696,500
INTERGOVERNMENTAL REVENUE	902,397	1,008,231	1,035,553	974,012
CHARGES FOR SERVICES	176,890	161,681	246,975	221,450
FINES & FORFEITURES	68,979	100,643	143,300	108,265
MISCELLANEOUS	(51,994)	324,516	759,150	737,534
OTHER REVENUE	-	-	-	-
TOTAL REVENUE	5,964,098	7,549,337	9,602,152	8,927,545

Total Revenues



Town Commission						
001-51-511-100-						
DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007	ACTUAL 06/31/07	PROPOSED 2007-2008
Executive Salaries	30,227	45,491	47,577	47,535	34,737	47,535
TOTAL SALARIES	31,462	45,491	47,577	47,535	34,737	47,535
FICA Tax	2,407	3,485	3,640	3,636	2,657	3,636
Workers' Compensation Insurance	5	133	134	162	274	300
TOTAL BENEFITS	2,412	3,617	3,774	3,798	2,931	3,936
TOTAL SALARIES & BENEFITS	33,874	49,109	51,351	51,333	37,668	51,471
Professional Services	-	2,000	855	4,500	522	1,000
Contractual Services	-	-	532	-	-	-
Travel & Per Diem	829	1,610	1,062	2,500	255	1,500
Telephone	3,170	2,477	3,155	2,500	1,470	2,500
Postage & Shipping	27	6,713	6,160	4,000	3,184	2,000
Utilities	1,497	1,600	9,312	6,000	6,278	-
Garbage and Trash	389	389	389	398	465	-
Insurance	1,641	1,625	4,764	5,720	8,497	-
Repairs & Maintenance	-	-	-	-	-	-
Printing	1,143	166	599	500	161	250
Promotional Activity	14,875	12,200	18,728	12,000	17,597	5,000
Newsletter	-	12,636	10,488	8,200	6,428	4,100
Education & Training	-	-	-	500	-	-
Conferences & Seminars	5,285	5,884	2,468	6,000	2,164	6,000
Computer Software	-	-	-	-	-	-
Uniforms & Clothing	-	455	294	500	69	-
Office Supplies	-	43	954	500	-	50
Operating Supplies	728	231	-	-	-	-
Gasoline & Diesel Fuel	-	-	-	-	-	-
Books & Subscriptions	-	-	-	-	20	-
Memberships, Dues, & Subscriptions	6,508	6,703	7,530	9,000	8,779	9,000
TOTAL OPERATING EXPENSE	36,092	54,733	67,289	62,818	55,890	31,400
DEPARTMENT TOTAL	69,966	103,842	118,640	114,151	93,558	82,871

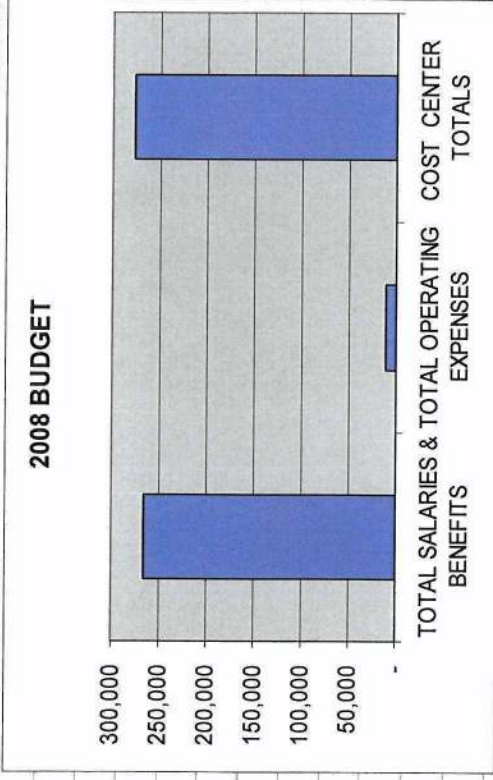
ANNUAL BUDGET		Cost Center - 100	
Fiscal Year 2007 to 2008			
Personnel Detail			
Cost Center-100			
	POSITION / TITLE	Annual Salaries	
	MAYOR	10,000	
	COMMISSIONER	9,384	
	COMMISSIONER	9,384	
	COMMISSIONER	9,384	
	COMMISSIONER	9,384	
		47,535	
	SALARIES AND BENEFITS	51,471	
	OPERATING EXPENSES	31,400	
	CAPITAL OUTLAY	-	
	DEBT SERVICE	-	
	OTHER		
	TOTAL BUDGET	82,871	
	PERCENTAGE OF INCREASE (DECREASE)	(0.27)	
	FROM LAST YEAR		
	NUMBER OF POSITIONS 06/07	5	
	NUMBER OF POSITIONS 07/08	5	



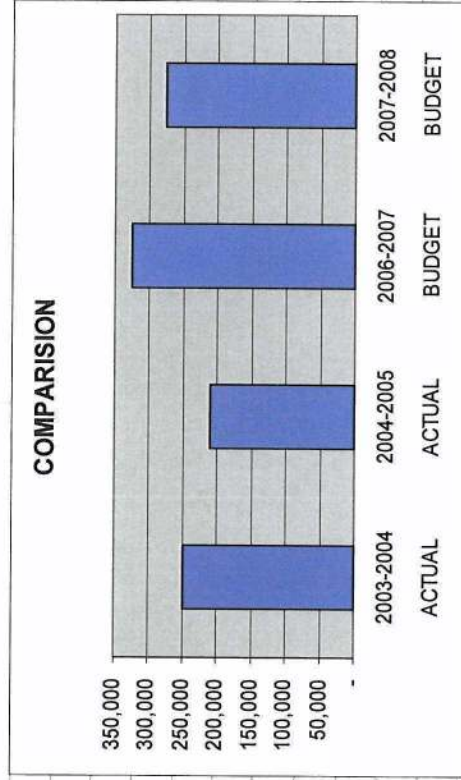
ANNUAL BUDGET

Fiscal Year 2007 to 2008 TOWN MANAGER

Personnel Detail



POSITION TITLE	ANNUAL SALARY
TOWN MANAGER	\$ 133,042
GRANT WRITER	\$ 33,150
ADMINISTRATIVE ASSIT	\$ 35,982
Total Full Time	\$ 202,174
Car Allowance	\$ 6,900
Total \$	209,074



SALARIES AND BENEFITS	\$ 266,402
OPERATING EXPENSES	\$ 10,650
CAPITAL OUTLAY	\$ -
DEBT SERVICE	\$ -
OTHER	\$ -
TOTAL BUDGET	\$ 277,052

PERCENTAGE OF INCREASE (DECREASE)	
FROM LAST YEAR	-14.72%
NUMBER OF NEW POSITIONS	-
NUMBER OF POSITIONS 06/07	3
NUMBER OF POSITIONS 07/08	3

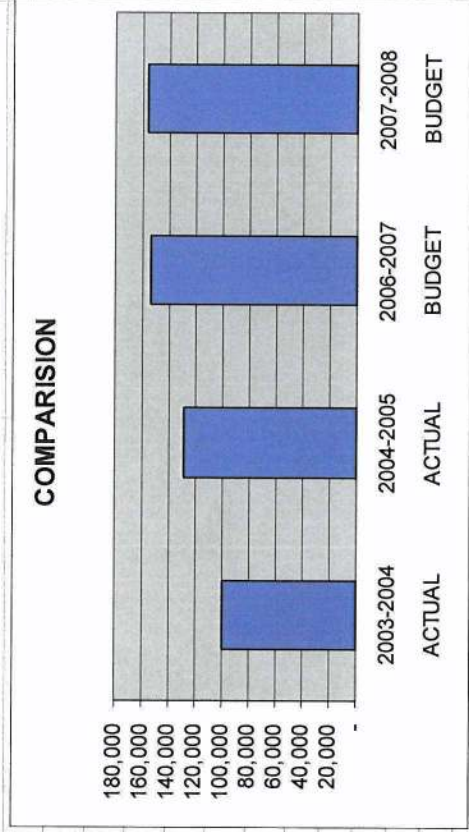
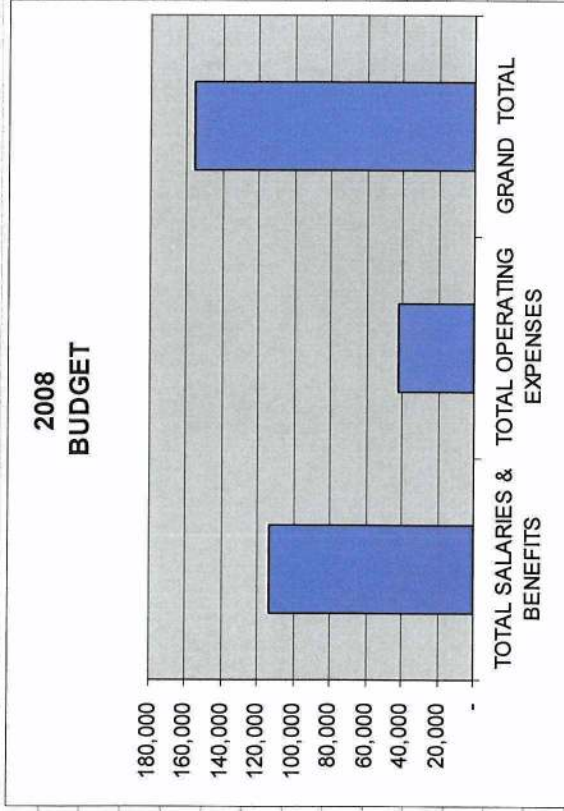
DEPT:	Human Resources						
	001-51-512-105-						
OBJECT NUMBER	DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007	ACTUAL 6/30/2007	PROPOSED 2007-2008
11000	Executive Salaries	33,182	47,256	54,302	55,817	47,482	58,010
12000	Regular Salaries	24,410	18,725	29,117	33,098	22,787	32,139
13000	Other Salaries	-	-	-	-	-	-
14000	Overtime Pay	201	58	333	-	358	-
15000	Special Pay	-	-	500	500	-	-
	TOTAL SALARIES	57,793	66,038	84,252	89,415	70,627	90,149
21000	FICA Tax	4,297	4,918	6,304	6,840	5,028	6,896
22000	Retirement/Pension	1,743	3,408	5,012	3,364	5,543	3,481
23100	Health Insurance	10,187	7,988	8,705	10,338	7,870	11,146
23150	HRA Insurance	-	422	1,651	2,000	302	-
23200	Insurance - Dental	638	532	742	817	557	891
23300	Insurance - Life	165	220	222	274	171	274
23400	Insurance - Vision	139	82	103	103	69	103
23500	Disability	-	-	606	720	504	741
24000	Workers' Compensation Insurance	319	324	330	504	525	504
	TOTAL BENEFITS	17,489	17,893	23,676	24,959	20,569	24,036
	TOTAL SALARIES & BENEFITS	75,282	83,931	107,929	114,374	91,196	114,185
31000	Professional Services	100	-	90	800	811	800
34000	Contractual Services	2,352	6,907	7,006	6,000	7,018	8,000
34100	Contracted Personal Services	-	-	-	-	-	-
40000	Travel & Per Diem	72	39	727	500	-	-
41100	Telephone	592	485	495	800	346	800
41200	Postage & Shipping	489	59	664	1,000	409	500
43000	Utilities	1,568	1,673	1,968	1,400	1,305	-
43250	Garbage and Trash	389	389	389	400	465	-
44100	Rentals	-	-	-	-	-	-
44200	Equipment Leases	1,946	1,935	1,935	1,950	1,257	1,935
45000	Insurance	1,573	1,563	972	1,032	1,574	-
46000	Repairs & Maintenance	21	-	-	100	-	-
46100	Equip. Maint. Contracts	451	-	-	-	-	-
47000	Printing	-	335	473	500	420	400
48000	Promotional Activity	-	-	-	-	-	-
48100	Advertising	6,850	22,921	28,187	15,000	18,089	20,000
49000	Other Current Charges	-	-	305	250	-	-
49100	Education & Training	268	487	131	1,500	1,350	5,000
49200	Conferences & Seminars	-	933	(440)	900	-	-
49300	Computer Software	260	-	-	-	-	-
49400	Uniforms & Clothing	-	-	157	150	99	-
51000	Office Supplies	1,653	5,773	3,640	5,300	3,590	4,000
52000	Operating Supplies	1,652	-	-	-	-	-
54100	Books & Subscriptions	2,141	720	1,216	1,500	6	-
54200	Memberships, Dues, & Subscriptions	305	458	785	800	210	175
	TOTAL OPERATING EXPENSES	22,684	44,678	48,701	39,882	36,947	41,610
64100	Machinery & Equipment	1,722	-	1,266	-	-	-
	TOTAL CAPITAL OUTLAY	1,722	-	1,266	-	-	-
n	GRAND TOTAL	99,688	128,610	157,896	154,256	128,143	155,795

ANNUAL BUDGET

Fiscal Year 2007 TO 2008

Cost Center 105

Personnel Detail



POSITION TITLE	ANNUAL SALARY
HUMAN RESOURCES DIRECTOR	\$ 58,009.92
ADMIN SECRETARY	\$ 32,138.91
	\$ 90,148.83
SALARIES AND BENEFITS	\$ 114,185.12
OPERATING EXPENSES	\$ 41,610.00
CAPITOL OUTLAY	\$ -
DEBT SERVICE	\$ -
OTHER	\$ -
TOTAL BUDGET	\$ 155,795.12

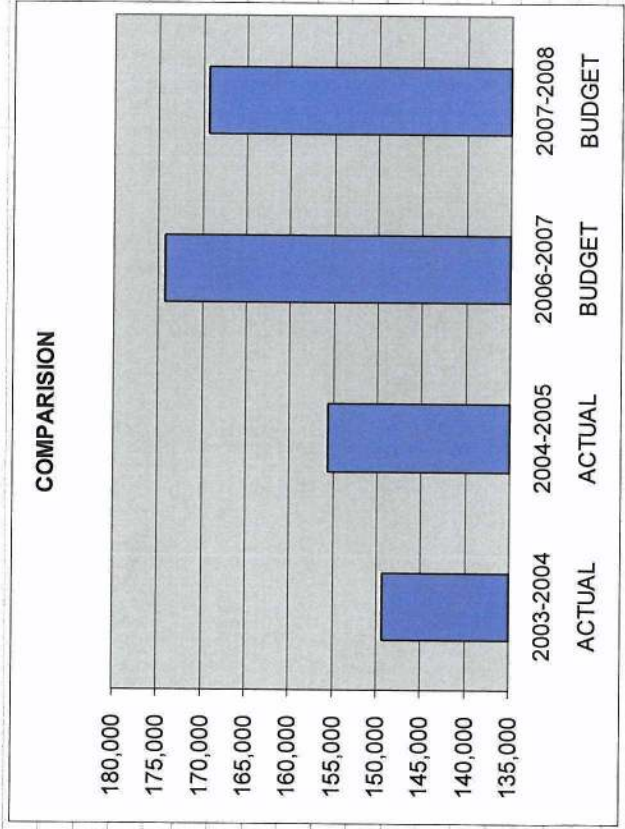
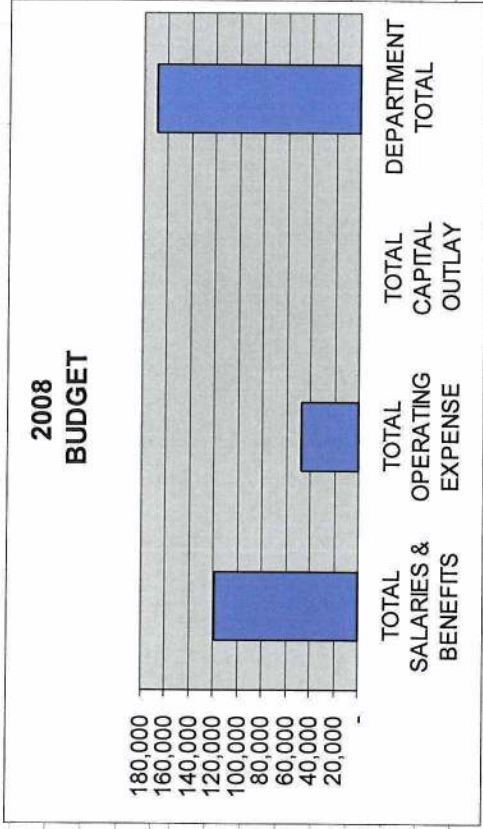
PERCENTAGE OF INCREASE (DECREASE)	1.00%
NUMBER OF POSITIONS 06/07	2
NUMBER OF POSITIONS 07/08	2

	Town Clerk	ACTUAL		ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
		2003-2004	2004-2005					
							6/30/2007	2007-2008
45000	Insurance	2,273	2,250		2,875	3,000	5,108	-
46000	Repairs & Maintenance	21	329		236	500	-	-
46100	Equip. Maint. Contracts	451	-		-	-	-	-
47000	Printing	432	258		414	500	550	500
48000	Promotional Activity	-	1,973		347	500	-	-
48100	Advertising	6,226	2,526		7,130	3,500	5,603	6,500
48200	Recording Fees	-	-		-	2,000	-	300
49000	Other Current Charges	-	89		255	100	170	150
49100	Education & Training	-	885		419	1,300	300	350
49200	Conferences & Seminars	1,996	1,530		2,927	4,000	1,174	1,500
49300	Computer Software	-	-		-	-	-	-
49400	Uniforms & Clothing	-	159		141	200	154	-
51000	Office Supplies	2,801	3,845		6,373	4,000	3,599	4,000
52000	Operating Supplies	2,870	-		-	-	-	-
52100	Gasoline & Diesel Fuel	-	-		293	500	101	250
53000	Drainage/Streets/Sidewalks	-	-		-	-	-	-
54100	Books & Subscriptions	382	47		-	350	16	175
54200	Memberships, Dues, & Subscriptions	736	842		945	800	875	725
	TOTAL OPERATING EXPENSE	48,426	49,640		73,851	53,200	80,519	47,324
64100	Machinery & Equipment	648	592		-	-	-	-
66900	Vehicles	-	-		13,790	-	-	-
	TOTAL CAPITAL OUTLAY	648	592		13,790	-	-	-
71000	Principal	-	-		1,251	2,583	1,274	2,695
71000	Principal	-	-		-	-	-	-
72000	Interest	-	-		296	512	335	400
72000	Interest	-	-		-	-	-	-
	TOTAL DEBT SERVICE	-	-		1,547	3,095	1,609	3,095
	DEPARTMENT TOTAL	149,372	155,658		193,928	174,265	165,723	169,278

ANNUAL BUDGET

Fiscal Year 2007 to 2008
Personnel Detail

COST CENTER: 106 Town Clerk

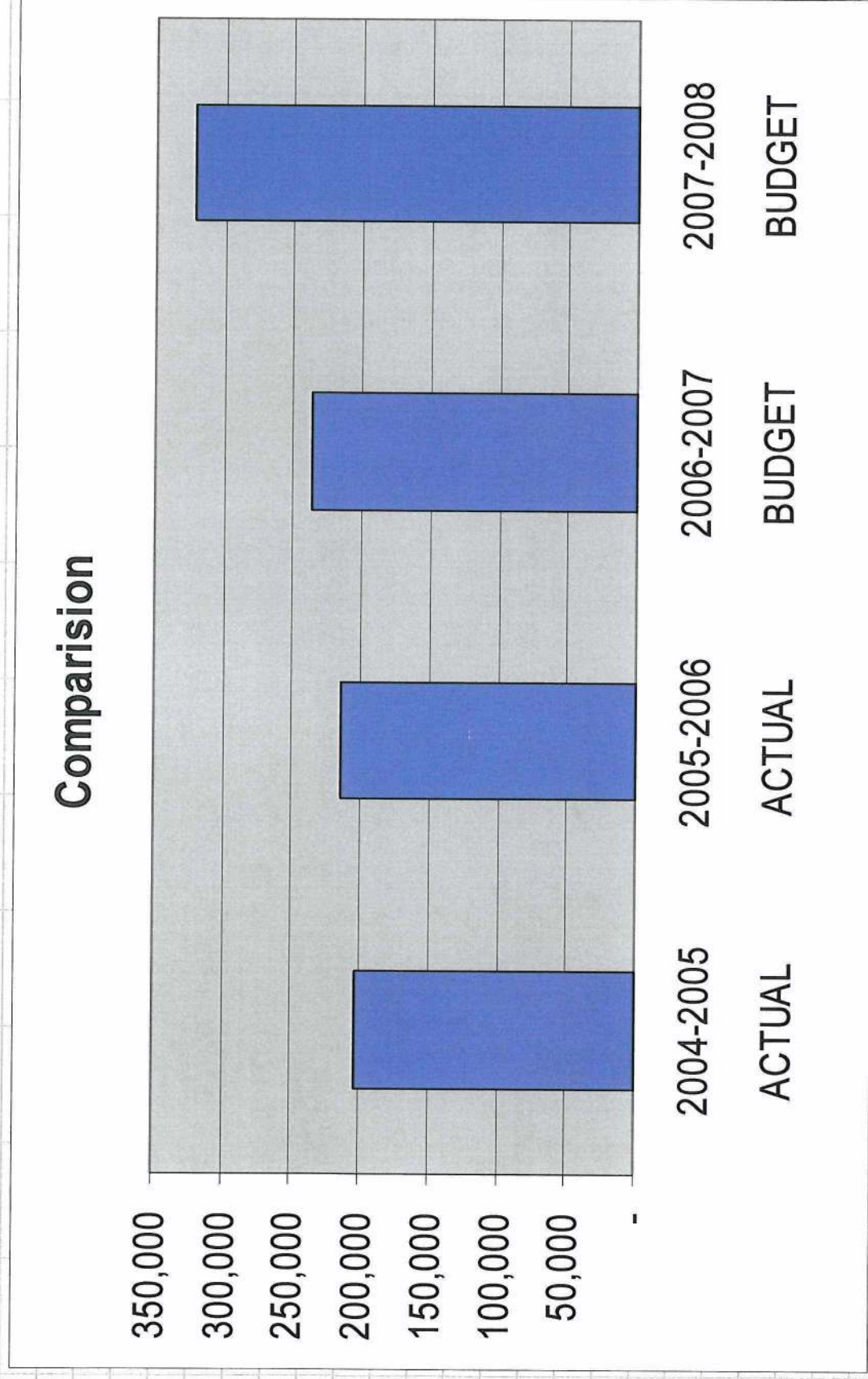


POSITION TITLE	ANNUAL SALARY
TOWN CLERK	\$ 53,397
DEPUTY CLERK	\$ 35,643
	89,040
SALARIES AND BENEFITS	\$ 118,859.15
OPERATING EXPENSES	\$ 47,324.00
CAPITOL OUTLAY	\$ -
DEBT SERVICE	\$ 3,094.53
OTHER	\$ -
TOTAL BUDGET	\$ 169,277.68

PERCENTAGE OF INCREASE (DECREASE)
FROM LAST YEAR BUDGET (0.03)
NUMBER OF POSITIONS 06/07 2
NUMBER OF POSITIONS 07/08 2

DEPT: Legal		COST CENTER 108					
	001-51-514-108-						
OBJECT							
NUMBER	DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007	ACTUAL 6/30/2007	BUDGET 2007-2008
31000	Professional Services	-	-				
31100	Professional Svc - Town Attorney	196,091	183,473	210,693	195,000	226,531	250,000
31101	Professional Svc - Other Legal	84,292	15,035	9,805	15,000	15,475	20,000
	Cost Recovery	-	-	-	-	-	26,000
33000	Accounting & Auditing	-	-	-	-	-	-
34000	Contractual Services	-	-	-	-	-	-
34100	Contracted Personal Services	-	-	-	-	-	-
34110	E-911 Telephone	-	-	-	-	-	-
34310	Disposal Costs	-	-	-	-	-	-
34500	Insurance Settlements (legal issues)	25,000	3,335	(6,281)	25,000	-	25,000
40000	Travel & Per Diem	-	-	-	-	-	-
41100	Telephone	-	-	-	-	-	-
49200	Conferences & Seminars	857	1,392	893	1,250	-	1,250
49300	Computer Software	-	-	-	-	-	-
49400	Uniforms & Clothing	-	-	-	-	-	-
51000	Office Supplies	-	-	-	-	-	-
52000	Operating Supplies	-	-	-	-	-	-
52100	Gasoline & Diesel Fuel	-	-	-	-	-	-
53000	Drainage/Streets/Sidewalks	-	-	-	-	-	-
54100	Books & Subscriptions	-	-	-	-	-	-
54200	Memberships, Dues, & Subscriptions	-	-	-	-	-	-
	TOTAL OPERATING EXPENSES	306,240	203,234	215,110	236,250	242,007	322,250
99110	Transfer to General Fund	-	-	-	-	-	-
99900	Emergency Reserve	-	-	-	-	-	-
	TOTAL OTHER EXPENSES	-	-	-	-	-	-
	COST CENTER TOTAL	306,240	203,234	215,110	236,250	242,007	322,250

Cost Center 108 Legal



DEPT:
110

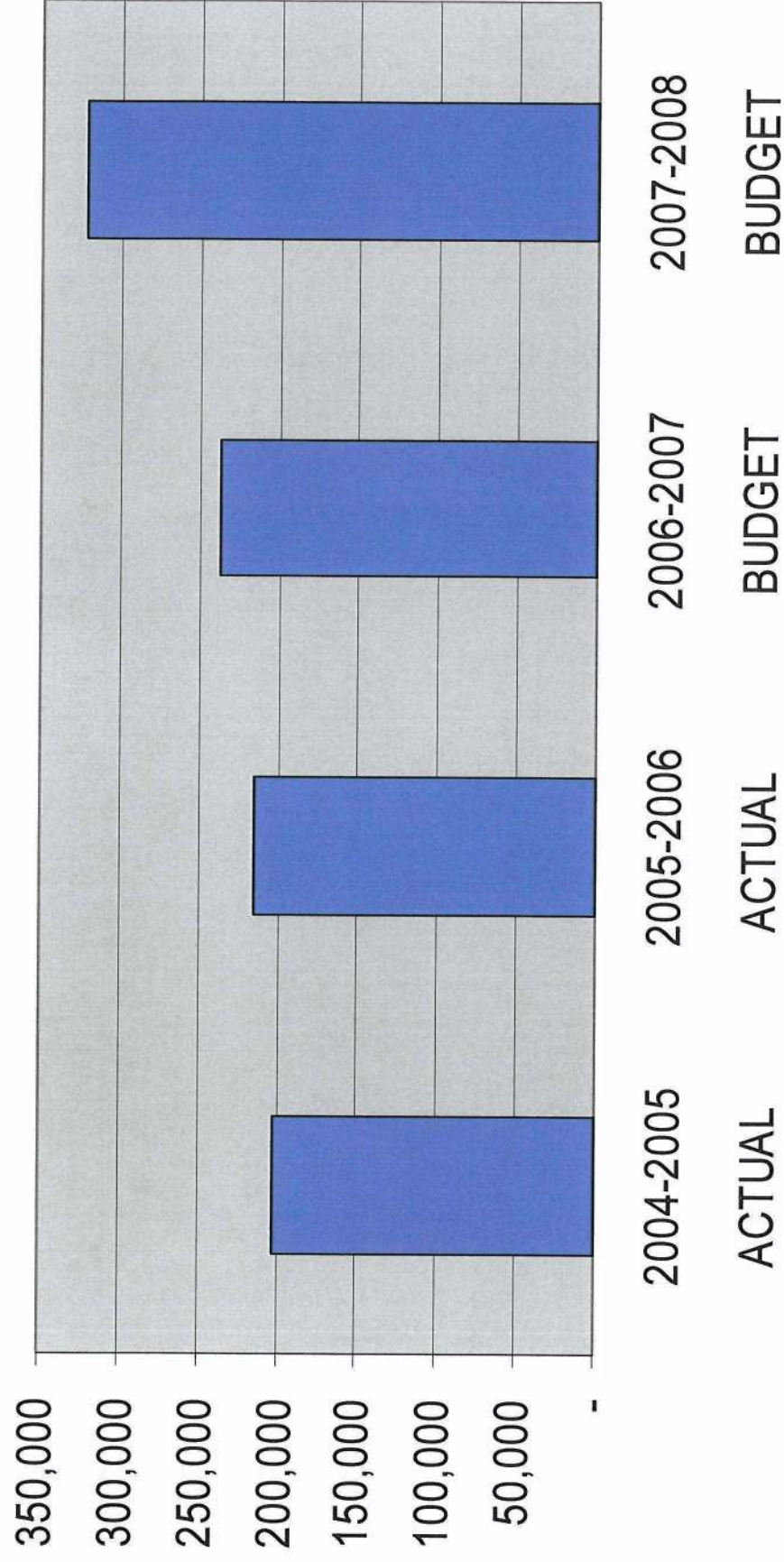
INFORMATION TECHNOLOGY

OBJECT NUMBER	DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007	ACTUAL 6/30/2007	BUDGET 2007-2008
11000	Executive Salaries	-	-	-	41,476	20,685	66,414
12000	Regular Salaries	-	-	-	-	-	-
13000	Other Salaries	-	-	-	1,400	-	-
14000	Overtime Pay	-	-	-	-	-	-
15000	Special Pay	-	-	-	-	600	2,400
	TOTAL SALARIES	-	-	-	42,876	21,285	68,814
21000	FICA Tax	-	-	-	-	-	-
22000	Retirement/Pension	-	-	-	3,280	1,476	5,264
23100	Health Insurance	-	-	-	3,215	1,655	5,161
23150	HRA Insurance	-	-	-	3,015	2,543	5,572
23200	Insurance - Dental	-	-	-	1,000	15	-
23300	Insurance - Life	-	-	-	-	31	445
23400	Insurance - Vision	-	-	-	-	12	169
23500	Disability	-	-	-	-	4	51
24000	Workers' Compensation Insurance	-	-	-	-	34	474
25100	Unemployment Compensation	-	-	-	-	-	57
	TOTAL BENEFITS	-	-	-	10,510	5,770	17,194
	TOTAL SALARIES & BENEFITS	-	-	-	53,386	27,054	86,008
31000	Professional Services-Adm IT	4,895	6,192	9,874	12,500	4,620	10,000
46100	Equipment Maintenance	-	2,257	2,371	6,000	1,959	5,000
49200	Conferences & Seminars	1,058	505	676	1,000	200	-
49302	Town Manager-Software-Software	216	-	425	300	-	-
49303	Administration-Software	8,350	4,584	6,173	8,250	8,361	8,250
49305	Town Clerk-Software	-	259	-	-	-	-
49306	Finance-Software	4,065	4,065	4,065	5,000	4,115	5,000
49307	Recreation-Software	-	-	-	-	-	-
49308	Comm Develop-Software	331	-	45,852	6,000	-	6,000
49309	Public Works-Software	2,369	1,590	2,295	-	-	-
49310	Library-Software	1,850	-	1,043	2,000	227	-
52000	Operating Supplies	-	50	5,406	5,000	3,086	4,500
54200	Memberships, Dues, & Subscriptions	-	-	125	200	400	800
64101	Commission-Hardware	-	-	5,767	-	-	-
64102	Town Manager-Hardware	-	-	-	2,000	1,806	-
64103	Administration-Hardware	3,000	4,140	1,694	-	4,680	-
64105	Town Clerk-Hardware	-	-	-	2,000	1,810	-
64104	Adm Services-Hardware	357	-	-	4,700	1,806	-
64106	Finance-Hardware	2,201	-	2,017	2,000	-	-
64107	Recreation-Hardware	-	-	4,219	-	-	-
64108	Comm Develop-Hardware	1,146	1,715	10,236	2,000	-	-
64109	Public Works-Hardware	5,977	-	-	4,000	3,975	4,000
64110	Library-Hardware	3,542	-	2,646	7,000	2,874	-
64220	Media Room	-	-	-	2,500	959	2,000
	Contingency	-	2,589	1,902	10,000	1,403	7,000
	TOTAL OPERATING EXPENSES	39,359	27,947	106,786	82,450	42,281	52,550
	Total				135,836	69,335	138,558

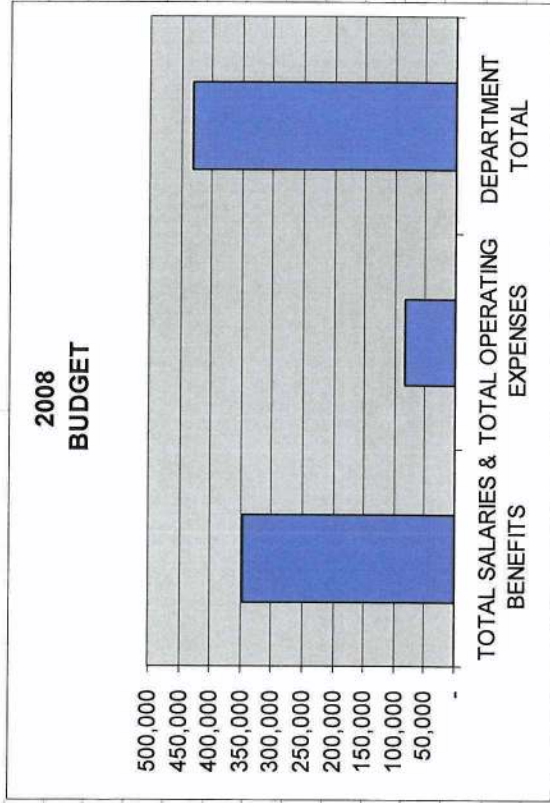
Information Technology

Cost Center 110

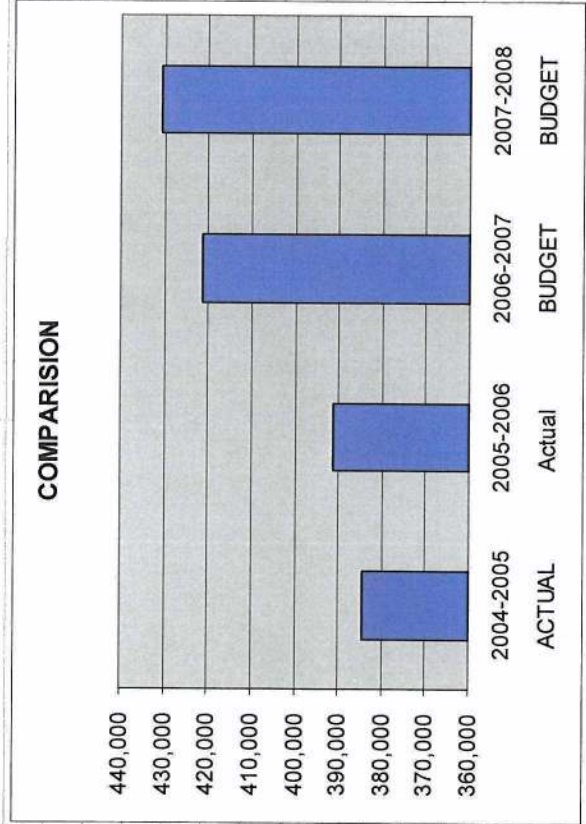
Comparison



ANNUAL BUDGET
Fiscal Year 2007 to 2008 **FINANCE**
Personnel Detail



POSITION TITLE	ANNUAL SALARY
FINANCE DIRECTOR	\$ 91,800
ASST. TO FINANCE DIRECTOR	\$ 57,639
ACCOUNTANT	\$ 47,174
ADMINISTRATIVE ASST.	\$ 43,713
	\$ 240,327
BUSINESS TAX LICENSES	\$ 35,000
Total	\$ 275,327



SALARIES AND BENEFITS	\$ 346,774
OPERATING EXPENSES	\$ 83,850
CAPITAL OUTLAY	-
DEBT SERVICE	-
OTHER	-
TOTAL BUDGET	\$ 430,624

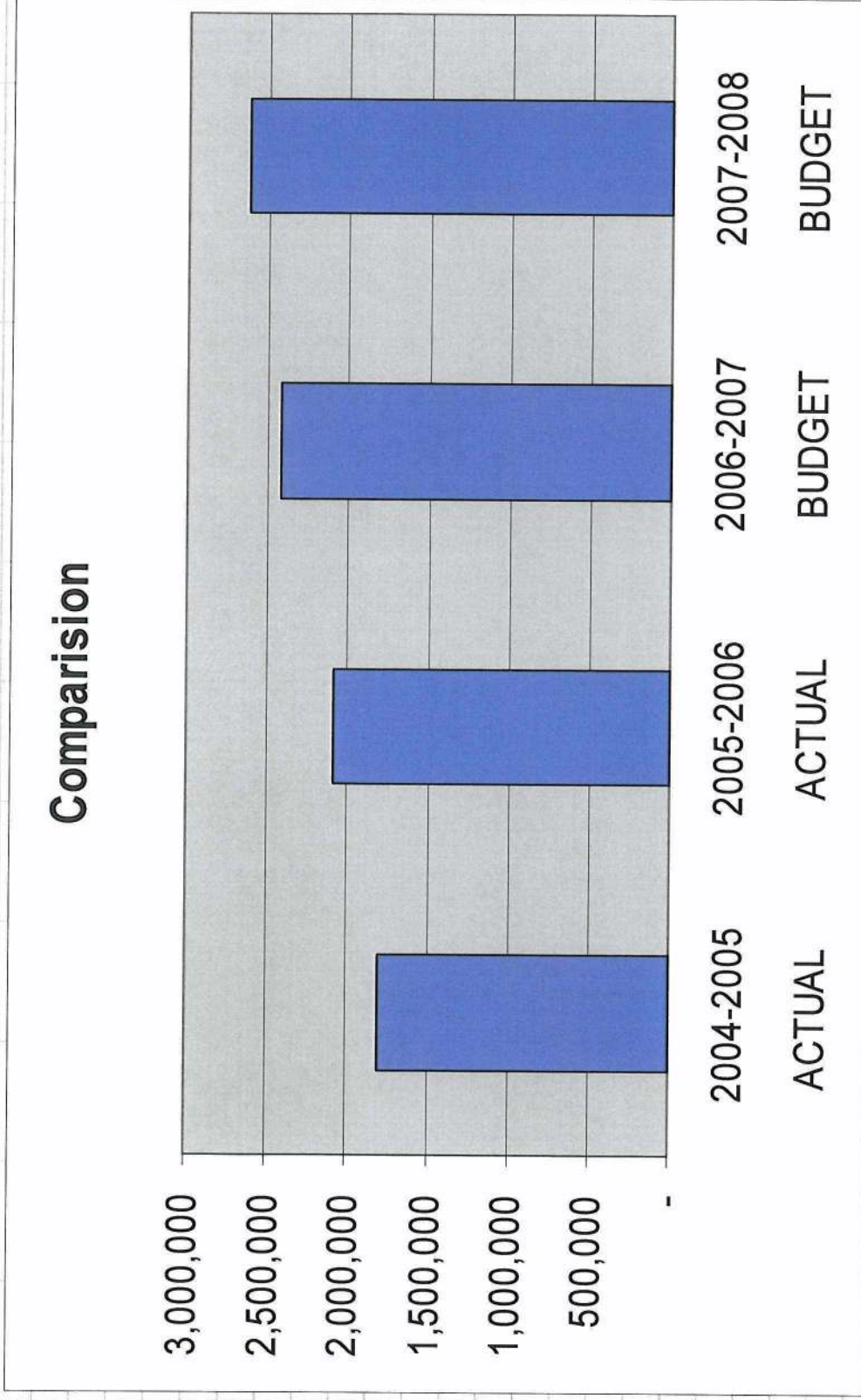
PERCENTAGE OF INCREASE (DECREASE)

FROM LAST YEAR-BUDGET	2.19%
NUMBER OF POSITIONS 06/07	5
NUMBER OF POSITIONS 07/08	5

DEPT Police Administration**001-52-521-200-**

OBJECT NUMBER	DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007	ACTUAL 6/30/2007	BUDGET 2007-2008
34010	Contract PBC Sheriff	1,569,244	1,802,701	1,864,715	1,892,836	2,013,694	2,044,263
	Additional Deputies	-	-	212,213	523,597	-	565,485
41100	Telephone	2,239	2,469	4,716	3,500	2,703	3,500
41200	Postage & Shipping	-	-	-	-	-	-
43000	Utilities	2,684	3,288	6,889	6,500	6,105	10,000
44100	Rentals	-	-	-	-	-	-
44200	Equipment Leases	2,449	-	-	-	-	-
45000	Insurance	-	-	865	1,000	1,574	1,891
46000	Repairs & Maintenance	-	-	-	-	-	-
46100	Equip. Maint. Contracts	-	-	-	-	-	-
47000	Printing	-	-	-	-	-	-
48000	Promotional Activity	-	-	-	-	-	-
48100	Advertising	-	-	-	-	-	-
49000	Other Current Charges	-	-	-	-	-	-
49101	Property Tax	421	414	433	500	555	600
49100	Education & Training	-	-	-	-	-	-
52000	Operating Supplies	-	-	-	-	-	-
TOTAL OPERATING EXPENSES		1,577,038	1,808,871	2,089,831	2,427,934	2,024,631	2,625,739
DEPARTMENT TOTAL		1,577,038	1,808,871	2,089,831	2,427,934	2,024,631	2,625,739

POLICE - COST CENTER 200

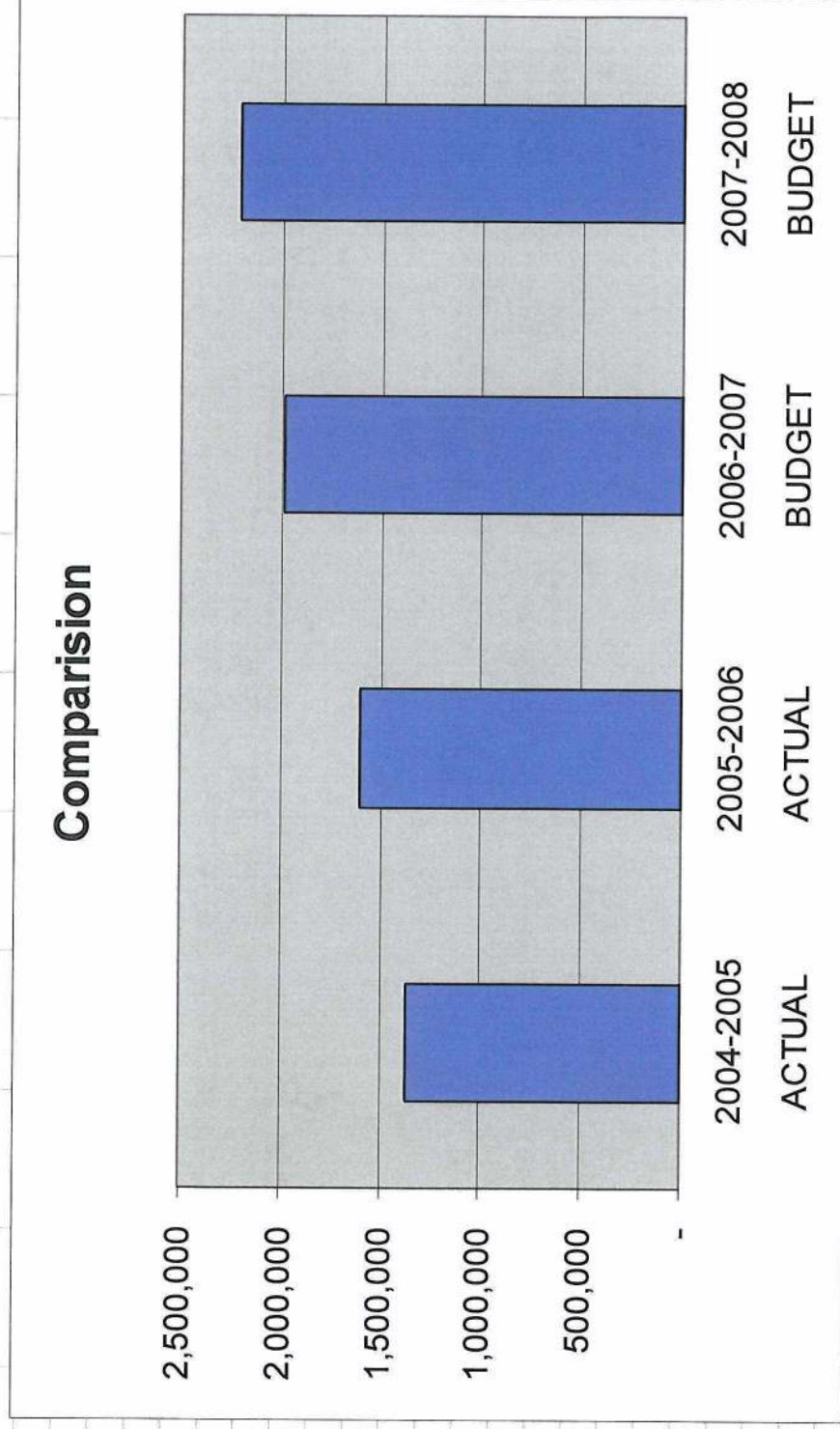


DEPT: Fire**001-52-522-300-**

OBJECT NUMBER	DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007	ACTUAL 6/30/2007	BUDGET 2007-2008
23200	Dental Insurance	-	957	-	-	-	-
31000	Professional Services	-	128	-	-	-	-
31100	Professional Svc - Town Attorney	-	-	-	-	-	-
31101	Professional Svc - Other Legal	-	-	-	-	-	-
31110	Professional Svc - Fire Dept.	-	-	-	-	-	-
33000	Accounting & Auditing	-	-	-	-	-	-
34000	Contractual Services	1,078,272	1,370,210	1,604,056	1,983,757	1,653,130	2,214,222
34900	Bad Debt Expense	(1,723)	(300)	-	-	-	-
40000	Travel & Per Diem	-	-	-	-	-	-
41100	Telephone	-	-	-	-	-	-
41200	Postage & Shipping	-	-	-	-	-	-
43000	Utilities	-	-	-	-	-	-
43250	Garbage and Trash	-	-	-	-	-	-
44100	Rentals	-	-	-	-	-	-
TOTAL OPERATING EXPENSES		1,076,549	1,370,996	1,604,056	1,983,757	1,653,130	2,214,222
DEPARTMENT TOTAL		1,076,549	1,370,996	1,604,056	1,983,757	1,653,130	2,214,222

FIRE - Cost Center 300

Based on Gross Taxable Value



PW ADMINISTRATION

Cost Center: 400

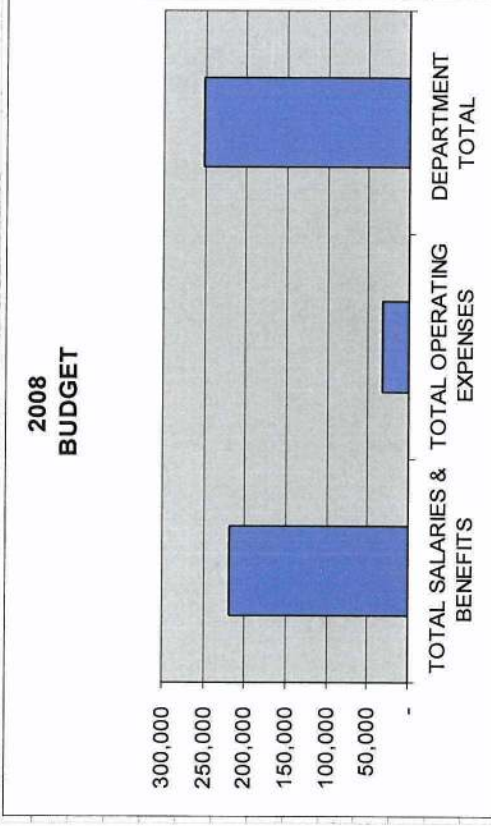
DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007	ACTUAL 6/30/2007	BUDGET 2007-2008
Executive Salaries	66,156	30,561	64,250	70,980	53,193	72,400
Regular Salaries	79,888	83,581	83,271	88,983	85,103	96,715
Other Salaries	137	-	-	-	-	-
Overtime Pay	-	312	1,546	500	277	-
Special Pay	500	1,000	500	500	-	-
TOTAL SALARIES	146,681	115,454	149,566	160,963	138,572	169,115
FICA Tax	10,643	8,527	11,201	12,314	10,218	12,937
Retirement/Pension	9,198	6,727	4,266	9,658	7,303	10,147
Health Insurance	15,924	14,547	11,285	15,507	19,051	22,775
HRA-Insurance	-	865	2,557	3,000	2,576	-
Insurance - Dental	998	1,096	804	1,336	1,299	1,336
Insurance - Life	451	541	327	481	342	1
Insurance - Vision	167	146	137	154	146	154
Disability	-	-	926	1,297	972	1,234
Workers' Compensation Insurance	597	659	671	973	861	973
Unemployment	-	-	-	-	-	-
TOTAL BENEFITS	37,979	33,109	32,175	44,720	42,767	49,558
TOTAL SALARIES & BENEFITS	184,659	148,563	181,741	205,683	181,340	218,672
Professional Services	556	459	343	1,250	470	-
Contractual Services	3,385	7,906	22,245	7,500	15,056	4,000
Contracted Personal Services	-	-	-	-	-	-
Travel & Per Diem	164	318	300	2,000	468	4,500
Telephone	5,372	7,178	5,594	5,500	4,016	200
Postage & Shipping	158	-	156	200	124	8,500
Utilities	8,207	8,474	10,169	4,500	7,159	-
Rentals	-	-	-	-	-	-
Equipment Leases	-	1,735	2,314	2,400	1,735	2,400
Insurance	10,027	9,947	2,759	3,400	4,443	5,400
Repairs & Maintenance	399	453	46	750	20	250
Equip. Maint. Contracts	-	169	523	750	569	750
Signs & Signals	-	-	-	-	-	-
Printing	1,163	766	634	1,000	1,066	750
Promotional Activity	300	600	612	300	300	-
Advertising	176	-	-	-	-	-
Other Current Charges	-	-	117	-	-	-
Education & Training	1,153	390	243	1,000	-	-
Conferences & Seminars	24	608	627	2,500	48	-
Computer Software	-	-	-	-	-	-
Uniforms & Clothing	311	461	941	500	500	-
Insurance Claim Deductibles	-	-	-	-	-	-
Office Supplies	1,533	2,311	4,973	4,000	3,388	3,000
Operating Supplies	2,160	-	-	-	-	-
Gasoline & Diesel Fuel	1,240	2,054	2,424	2,000	2,678	2,700
Drainage/Streets/Sidewalks	-	-	-	-	-	-
Books & Subscriptions	82	25	-	100	25	-
Memberships, Dues, & Subscriptions	118	152	201	500	388	350
TOTAL OPERATING EXPENSES	36,529	44,007	55,221	39,150	42,453	32,800
Machinery & Equipment	3,548	-	-	52,965	52,965	-
TOTAL CAPITAL OUTLAY	3,548	-	-	52,965	52,965	-
Hurricane Wilma	4,541	50,973	478,271	127,000	108,994	-
TOTAL OTHER EXPENSES	8,164	56,588	478,271	127,000	108,994	-
COST CENTER TOTALS	232,901	249,157	715,234	424,798	385,752	251,472

ANNUAL BUDGET

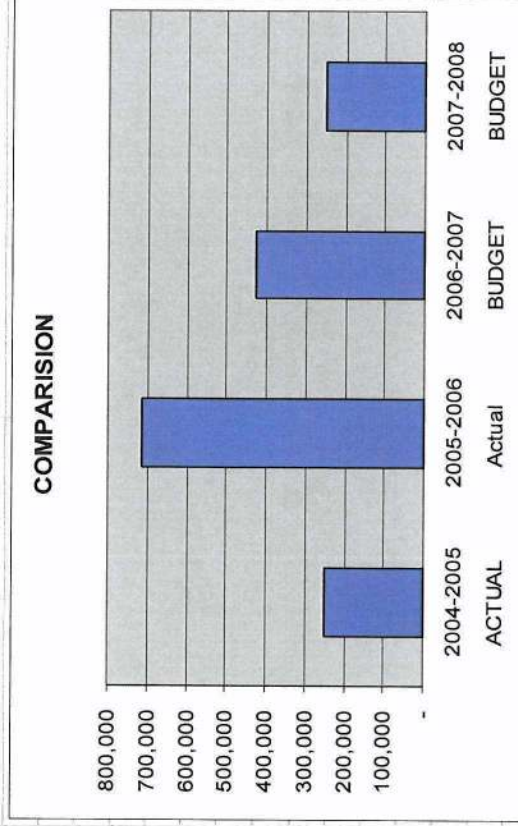
Fiscal Year 2007 to 2008

PW Administration

Personnel Detail



POSITION TITLE	ANNUAL SALARY
PUBLIC WORKS DIRECTOR	\$ 72,400
OPERATION MANAGER	\$ 52,000
ADMINISTRATIVE ASST.	\$ 44,715
	\$ 169,115



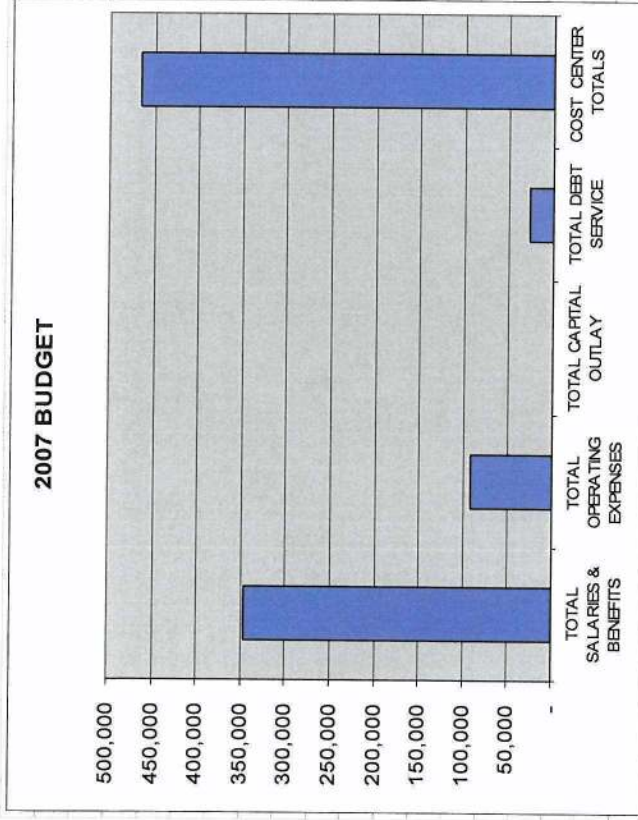
SALARIES AND BENEFITS	\$ 218,672
OPERATING EXPENSES	\$ 32,800
CAPITAL OUTLAY	\$ -
DEBT SERVICE	\$ -
OTHER	\$ -
TOTAL BUDGET	\$ 251,472

PERCENTAGE OF INCREASE (DECREASE)
 FROM LAST YEAR BUDGET 0.93%
 NUMBER OF POSITIONS 06/07 4
 NUMBER OF POSITIONS 07/08 3

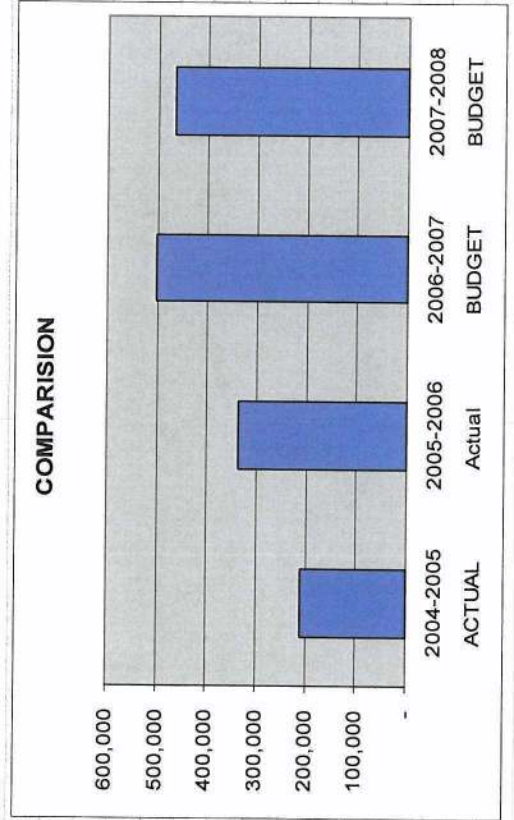
DEPT: Public Works Grounds Maintenance
001-57-572-406-

OBJECT NUMBER	DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007	ACTUAL 6/30/2007	BUDGET 2007-2008
11000	Executive Salaries	-	-	-	-	-	-
12000	Regular Salaries	85,568	75,458	95,236	239,957	162,923	242,514
13000	Other Salaries	-	-	-	-	-	-
14000	Overtime Pay	976	567	3,845	1,500	963	750
15000	Special Pay	1,500	1,500	500	2,000	1,500	1,500
	TOTAL SALARIES	88,044	77,525	99,581	243,457	165,385	244,764
21000	FICA Tax	6,677	6,059	7,292	18,624	12,264	18,724
22000	Retirement/Pension	6,393	3,674	4,820	10,827	9,885	10,906
23100	Health Insurance	14,780	16,703	21,539	55,521	36,265	57,362
23150	HRA Insurance	-	515	1,909	8,000	6,279	-
23200	Insurance - Dental	1,164	1,831	1,485	3,341	2,289	3,341
23300	Insurance - Life	298	245	302	643	490	919
23400	Insurance - Vision	159	112	206	422	296	422
23500	Disability	-	-	905	2,301	1,458	2,175
24000	Workers' Compensation Ins.	5,645	7,139	7,267	21,327	4,516	8,500
	TOTAL BENEFITS	35,117	36,278	45,725	121,006	73,741	102,348
	TOTAL SALARIES & BENEFITS	123,161	113,803	145,306	364,462	239,127	347,112
31000	Professional Services	-	-	90	-	50	-
34000	Contractual Services	7,302	6,902	39,435	50,000	23,974	40,000
34100	Contracted Personal Services	-	-	-	-	-	-
40000	Travel & Per Diem	232	-	52	250	147	-
41100	Telephone	434	524	515	2,000	381	500
41200	Postage & Shipping	-	-	-	-	-	-
43000	Utilities	8,476	8,129	11,131	10,000	6,710	8,000
44100	Rentals	-	-	285	2,000	554	2,000
44200	Equipment Leases	-	-	-	-	-	-
45000	Insurance	13,911	13,960	1,854	4,000	4,997	4,000
46000	Repairs & Maintenance	1,852	1,835	2,377	3,000	1,284	2,000
46500	Bldg. Grounds Maint Supplies	13,351	3,974	1,336	4,000	271	3,000
49100	Education & Training	573	354	533	500	655	-
49200	Conferences & Seminars	-	-	112	150	-	-
49300	Computer Software	-	-	-	-	-	-
49400	Uniforms & Clothing	1,256	1,551	1,756	3,000	2,606	1,500
51000	Office Supplies	-	-	-	-	-	-
52000	Operating Supplies	7,436	12,998	23,251	15,000	24,923	25,000
52100	Gasoline & Diesel Fuel	4,006	4,115	4,825	5,000	5,237	5,500
54200	Memberships, Dues, & Subscriptions	-	-	-	-	-	-
	TOTAL OPERATING EXPENSES	58,999	54,343	87,552	98,900	71,790	91,500
63100	Automobiles	-	-	26,238	-	39,055	-
64100	Machinery & Equipment	-	26,136	54,295	7,500	-	-
	TOTAL CAPITAL OUTLAY	-	26,136	80,533	7,500	39,055	-
71000	Principal	8,723	12,863	19,570	27,940	11,626	24,331
71000	Principal	-	-	-	-	-	-
72000	Interest	274	1,865	2,502	4,394	1,931	2,305
72000	Interest	-	-	-	-	-	-
	TOTAL DEBT SERVICE	8,997	14,728	22,072	32,335	13,557	26,636
	COST CENTER TOTALS	191,158	209,009	335,463	503,197	363,529	465,248

ANNUAL BUDGET
Fiscal Year 2007 to 2008 **PW Grounds**
Personnel Detail



POSITION TITLE	ANNUAL SALARY
FOREMAN	41,117
CREW LEADER	25,459
CREW LEADER	23,977
IRRIGATION SPECIALIST	26,838
MAINTENANCE II	25,968
MAINTENANCE II	30,720
MAINTENANCE II	37,027
MAINTENANCE II	31,408
	242,514



SALARIES AND BENEFITS	347,112
OPERATING EXPENSES	91,500
CAPITAL OUTLAY	-
DEBT SERVICE	26,636
OTHER	-
TOTAL BUDGET	465,248
PERCENTAGE OF INCREASE (DECREASE) FROM LAST YEAR	-7.54%
NUMBER OF POSITIONS 06/07	9
NUMBER OF POSITIONS 07/08	8

Public Works Facility Maintenance
001-54-597-408-

DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007	Actual 6/30/2007	BUDGET 2007-2008
Executive Salaries	-					
Regular Salaries	66,928	77,607	74,410	97,725	59,643	103,514
Other Salaries	6,410	9,714	10,221	1,163	2,225	-
Overtime Pay	3,701	1,259	1,712	3,000	(257)	1,000
Special Pay	500	500	500	1,000	1,000	1,000
TOTAL SALARIES	77,539	89,081	86,844	102,888	62,612	105,514
FICA Tax	5,868	6,959	6,567	7,782	4,958	8,072
Retirement/Pension	1,289	4,091	3,064	6,103	4,602	6,331
Health Insurance	12,211	12,384	11,259	15,060	10,680	23,422
HRA Insurance	-	500	1,961	3,000	1,936	-
Insurance - Dental	691	724	1,052	1,262	742	1,336
Insurance - Life	200	309	203	304	185	325
Insurance - Vision	142	150	142	165	103	154
Disability	-	-	633	919	550	968
Workers' Compensation Insurance	4,325	6,035	6,142	6,000	6,007	6,000
Unemployment Compensation	-	-	-	-	-	-
TOTAL BENEFITS	24,726	31,152	31,022	40,595	29,762	46,608
TOTAL SALARIES & BENEFITS	102,264	120,232	117,866	143,483	92,374	152,122
Professional Services	253	-	95	100	120	-
Contractual Services	5,229	18,671	45,088	96,700	54,583	63,000
Contracted Personal Services	-	-	-	-	-	-
Travel & Per Diem	-	101	-	200	137	-
Telephone	759	390	723	400	248	-
Postage & Shipping	-	-	-	-	-	-
Utilities	1,157	1,020	1,211	1,000	615	-
Garbage and Trash	2,567	2,567	2,567	2,700	3,066	800
Rentals	102	2,300	6,872	7,500	441	3,100
Equipment Leases	-	-	-	-	-	1,000
Insurance	15,411	15,281	1,402	1,500	1,678	-
Repairs & Maintenance	5,933	6,514	61,908	47,219	36,099	2,000
Equip. Maint. Contracts	6,344	68	68	100	368	15,000
Bldg, Grounds Maint Supplies	1,755	419	-	-	-	-
Signs & Signals	250	317	-	-	-	-
Education & Training	-	1,580	-	500	895	-
Conferences & Seminars	-	-	-	-	-	-
Computer Software	-	-	-	-	-	-
Uniforms & Clothing	913	1,263	2,208	2,000	785	500
Office Supplies	-	-	-	-	-	-
Operating Supplies	13,283	13,036	24,050	54,000	50,060	20,000
Gasoline & Diesel Fuel	3,116	2,225	2,536	1,200	3,597	4,000
Drainage/Streets/Sidewalks	-	-	-	-	-	-
Books & Subscriptions	-	-	-	-	-	-
Memberships, Dues, & Subscription	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	57,072	65,752	148,728	215,119	152,692	109,400

Facilities	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007	Actual 6/30/2007	BUDGET 2007-2008
Machinery & Equipment	-	1,050	25,595	74,400	3,910	-
Library Materials	-	-	-	-	-	-
Land -Street	27,950	-	-	-	-	-
Vehicles	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	27,950	1,050	25,595	74,400	3,910	-
Principal	-	3,826	1,939	3,820	1,928	3,966
Principal	-	-	-	-	-	-
Interest	-	468	378	394	179	248
Interest	-	-	-	-	-	-
TOTAL DEBT SERVICE	-	4,293	2,317	4,214	2,107	4,214
Transfer to General Fund	-	-	-	-	-	-
Emergency Reserve	-	-	-	-	-	-
TOTAL OTHER EXPENSES	-	-	-	-	-	-
COST CENTER TOTALS	187,286	191,328	294,505	437,216	251,083	265,736

ANNUAL BUDGET

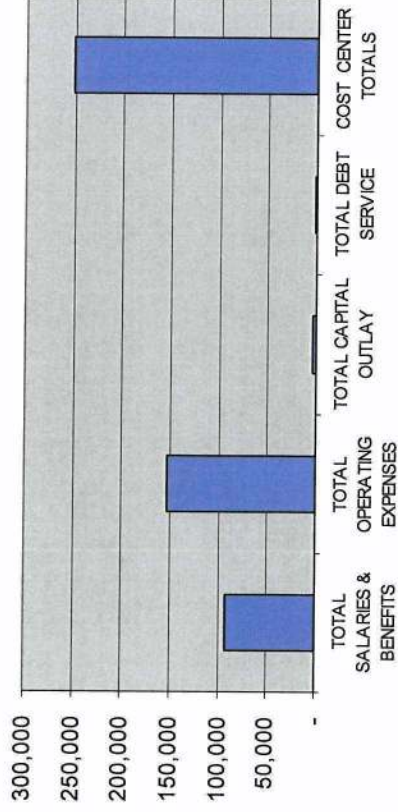
Fiscal Year 2007 to 2008

PW FACILITIES

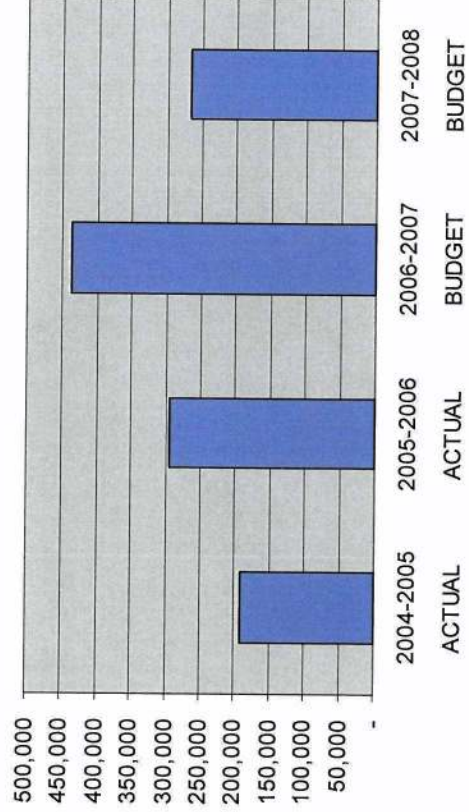
Personnel Detail

POSITION TITLE	ANNUAL SALARY
MECHANIC	\$ 39,258
MAINTENANCE CRAFTSMAN	\$ 38,876
CUSTODIAN	\$ 21,216
	\$ 99,350

2008 BUDGET



COMPARISON



SALARIES AND BENEFITS
OPERATING EXPENSES
CAPITAL OUTLAY
DEBT SERVICE
OTHER

\$ 92,374
\$ 152,692
\$ 3,910
\$ 2,107
\$ -

TOTAL BUDGET

\$ 251,083

PERCENTAGE OF INCREASE (DECREASE)

FROM LAST YEAR

-42.57%

NUMBER OF POSITIONS 06/07

3

NUMBER OF POSITIONS 07/08

3

DEPT: Public Works Vehicle Maintenance

001-59-591-410-

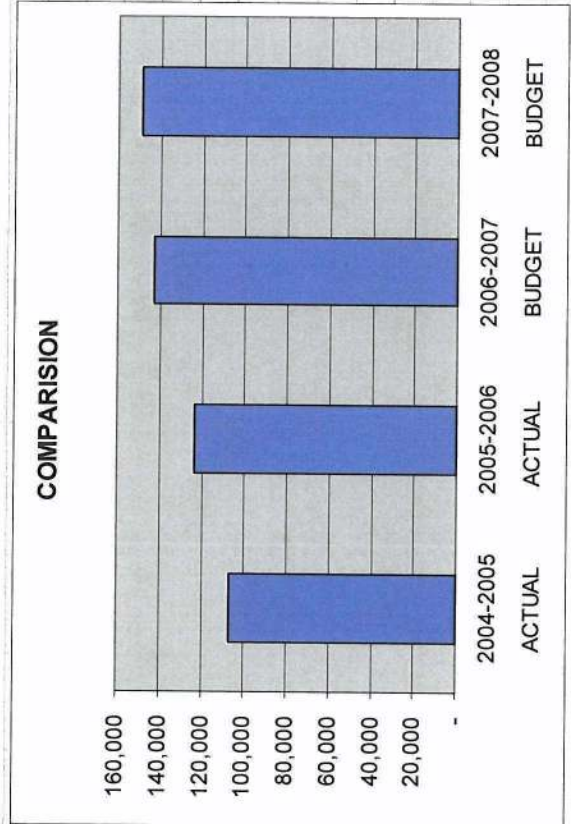
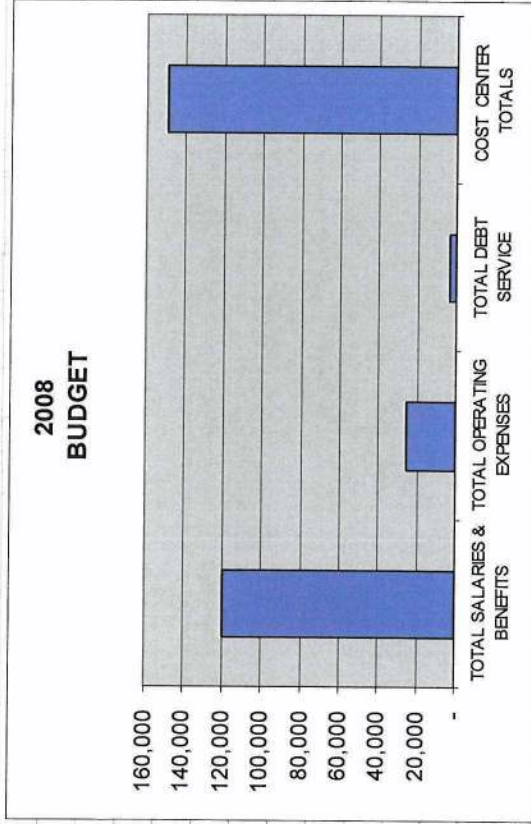
OBJECT NUMBER	DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007	Actual 6/30/2007	BUDGET 2007-2008
11000	Executive Salaries	-	-	-	-	-	-
12000	Regular Salaries	73,978	60,517	70,146	81,608	58,953	84,469
13000	Other Salaries	-	-	-	-	-	-
14000	Overtime Pay	2,277	943	2,934	2,500	606	1,000
15000	Special Pay	500	1,500	-	500	-	500
	TOTAL SALARIES	76,755	62,960	73,081	84,608	59,559	85,969
21000	FICA Tax	5,992	4,822	5,596	6,243	4,001	6,462
22000	Retirement/Pension	6,236	4,695	3,522	3,225	3,498	3,225
23100	Health Insurance	10,539	7,534	8,911	10,338	13,119	17,850
23150	HRA Insurance	-	565	731	2,000	1,082	-
23200	Insurance - Dental	665	564	619	891	557	891
23300	Insurance - Life	277	257	167	253	171	274
23400	Insurance - Vision	128	267	82	103	77	103
23500	Disability	-	-	540	740	479	766
24000	Workers' Compensation Insurance	3,012	4,167	4,243	4,250	4,358	4,250
	TOTAL BENEFITS	26,849	22,872	24,409	28,043	27,343	33,821
	TOTAL SALARIES & BENEFITS	103,604	85,832	97,490	112,651	86,902	119,789
31000	Professional Services	130	-	130	150	160	-
40000	Travel & Per Diem	6	12	155	250	95	-
41100	Telephone	433	257	299	500	385	500
45000	Insurance	7,784	7,449	2,313	8,500	3,870	8,500
45120	Insurance - Storage Tank	690	690	75	750	75	750
46000	Repairs & Maintenance	2,722	1,443	2,730	2,500	2,737	2,500
46300	Vehicle Parts/Supplies	7,680	8,289	16,701	10,000	10,839	12,000
49100	Education & Training	149	120	777	1,000	60	-
49400	Uniforms & Clothing	1,614	1,467	1,493	2,000	87	500
51000	Office Supplies	-	-	-	-	1,372	-
52000	Operating Supplies	427	-	-	-	-	-
52100	Gasoline & Diesel Fuel	410	805	905	750	984	1,000
	TOTAL OPERATING EXPENSES	22,045	20,532	25,577	26,400	20,663	25,750

OBJECT NUMBER	DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007	Actual 6/30/2007	BUDGET 2007-2008
64100	Machinery & Equipment	-	831	-	3,500	-	3,500
66000	Library Materials	-	-	-	-	-	-
66100	Land	-	-	-	-	-	-
66900	Vehicles	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	831	-	3,500	-	3,500
	COST CENTER TOTAL	125,649	107,195	123,068	142,551	107,565	149,039

ANNUAL BUDGET

Fiscal Year 2007 to 2008 Vehicle Maintenance

Personnel Detail



POSITION TITLE	ANNUAL SALARY
FOREMAN	\$ 46,391
MECHANIC II	\$ 35,217
	\$ 81,608

SALARIES AND BENEFITS	\$ 112,651
OPERATING EXPENSES	\$ 26,400
CAPITAL OUTLAY	\$ 3,500
DEBT SERVICE	\$ -
OTHER	\$ -
TOTAL BUDGET	\$ 142,551

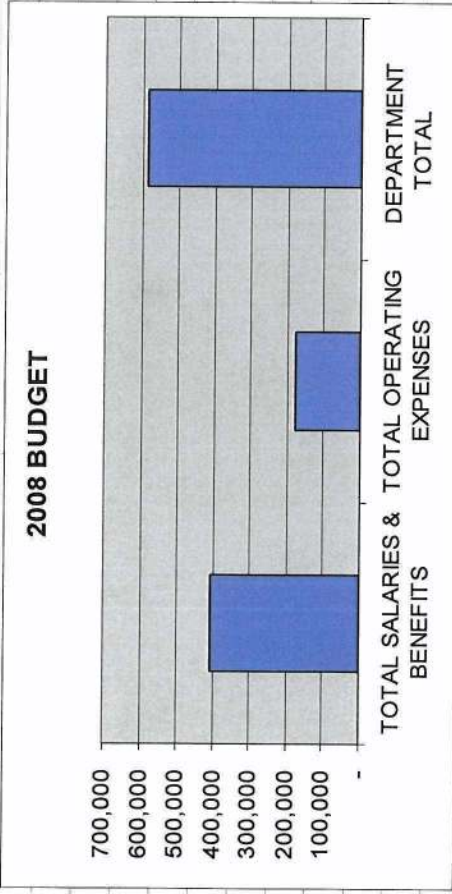
PERCENTAGE OF INCREASE (DECREASE)	-1.32%
FROM LAST YEAR	
NUMBER OF POSITIONS 06/07	2
NUMBER OF POSITIONS 07/08	2

DEPT: Community Development
001-52-524-500-

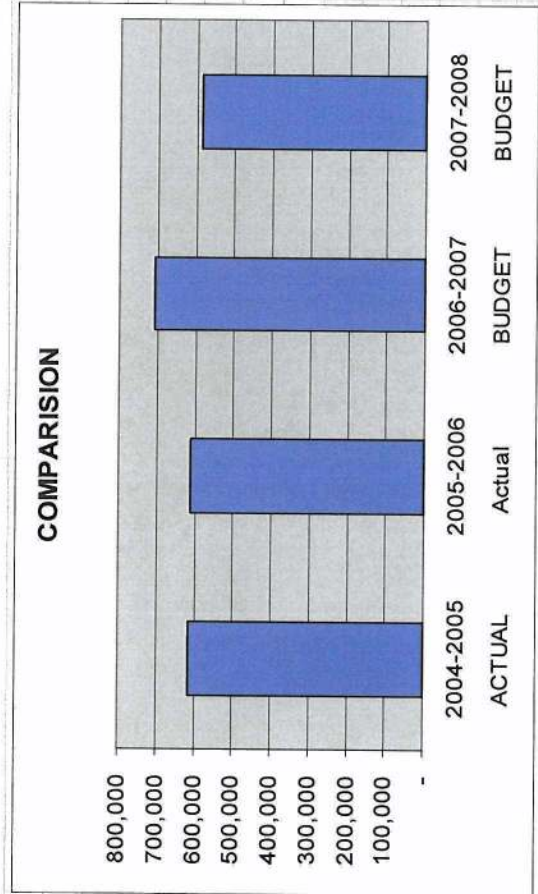
OBJECT NUMBER	DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007	ACTUAL 6/30/2007	BUDGET 2007-2008
11000	Executive Salaries	10,924	66,463	38,352	74,511	54,089	62,969
12000	Regular Salaries	115,108	155,756	167,901	238,624	159,632	247,960
13000	Other Salaries	960	-	-	45,760	-	-
14000	Overtime Pay	1,386	1,876	1,794	2,200	636	750
15000	Special Pay	-	-	1,000	500	1,600	2,400
	TOTAL SALARIES	128,377	224,095	209,048	361,594	215,957	314,079
21000	FICA Tax	9,446	17,085	15,916	27,662	16,460	24,027
22000	Retirement/Pension	4,751	8,272	8,765	21,696	8,724	18,845
23100	Health Insurance	14,588	18,461	10,194	32,525	20,859	34,086
23150	HRA Insurance	-	1,086	3,721	7,000	4,503	-
23200	Insurance - Dental	721	1,597	1,701	3,118	1,887	3,207
23300	Insurance - Life	359	790	508	2,722	547	890
23400	Insurance - Vision	129	208	197	360	206	371
24000	Workers' Compensation Insurance	3,209	4,251	1,492	7,800	1,591	7,800
23500	Disability	-	-	4,397	1,164	7,719	2,622
25100	Unemployment Compensation	-	-	-	-	-	-
	TOTAL BENEFITS	33,203	51,750	46,891	104,046	62,495	91,847
	TOTAL SALARIES & BENEFITS	161,580	275,845	255,939	465,641	278,452	405,925
31000	Professional Services	6,739	9,888	13,822	10,000	5,937	7,000
31100	Professional Svc - Town Attorney	-	-	-	-	-	-
31101	Professional Svc - Other Legal	-	-	-	-	-	-
33000	Accounting & Auditing	-	-	-	-	-	-
34000	Contractual Services	209,320	271,507	287,630	175,000	93,913	130,000
34100	Contracted Personal Services	192	-	-	-	-	-
34910	Legal Advertising	(15)	635	-	1,000	-	-
40000	Travel & Per Diem	663	1,398	823	2,000	805	1,000
41100	Telephone	3,209	4,007	5,473	4,500	4,560	4,500
41200	Postage & Shipping	-	-	12,051	9,600	5,165	7,000
43000	Utilities	9,598	10,134	7,476	7,500	4,957	7,500
43250	Garbage and Trash	389	389	389	400	465	400
44100	Rentals	-	-	-	-	-	-
44200	Equipment Leases	2,786	2,786	2,321	4,300	2,834	4,300
45000	Insurance	11,759	11,664	3,979	4,500	6,673	-
46000	Repairs & Maintenance	707	161	-	500	242	500
46100	Equip. Maint. Contracts	151	-	-	-	-	-
47000	Printing	1,691	2,280	2,662	3,000	1,837	2,000
48000	Promotional Activity	-	-	-	-	-	-
48100	Advertising	702	34	608	1,000	1,283	1,400
49000	Other Current Charges	982	2,695	2,911	1,200	730	-
49100	Education & Training	80	1,602	936	3,000	140	-
49200	Conferences & Seminars	841	2,681	2,116	2,000	1,850	-
49300	Computer Software	-	-	-	-	1,515	-
49400	Uniforms & Clothing	202	483	705	500	383	-
49500	Insurance Claim Deductibles	-	-	-	-	-	-
51000	Office Supplies	2,335	9,496	7,989	8,000	7,713	9,000
52000	Operating Supplies	1,550	-	340	-	-	-
52100	Gasoline & Diesel Fuel	755	1,493	1,749	1,500	2,174	3,500
53000	Drainage/Streets/Sidewalks	-	-	-	-	-	-
54100	Books & Subscriptions	-	442	264	500	421	-
54200	Memberships, Dues, & Subscriptions	180	680	974	1,500	954	1,000
	TOTAL OPERATING EXPENSES	254,816	334,454	355,217	241,500	144,550	179,100
	DEPARTMENT TOTAL	416,396	614,416	611,676	707,141	423,002	585,025

ANNUAL BUDGET

Fiscal Year 2007 to 2008 COMMUNITY
Personnel Detail DEVELOPMENT



POSITION TITLE	ANNUAL SALARY
COMM DEVELOP DIRECTOR	62,969
PLANNER	36,720
ADMIN ASSISTANT	42,313
ADMIN ASSISTANT	42,709
CODE OFFICER	44,176
CODE OFFICER	30,865
ADMIN SECRETARY	35,177
CODE OFFICER	16,000
TOTAL SALARIES	\$ 310,929

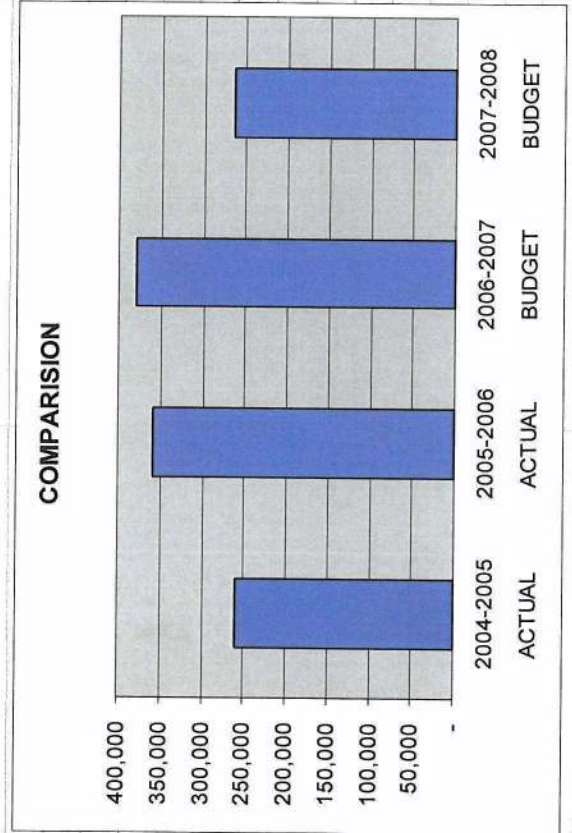
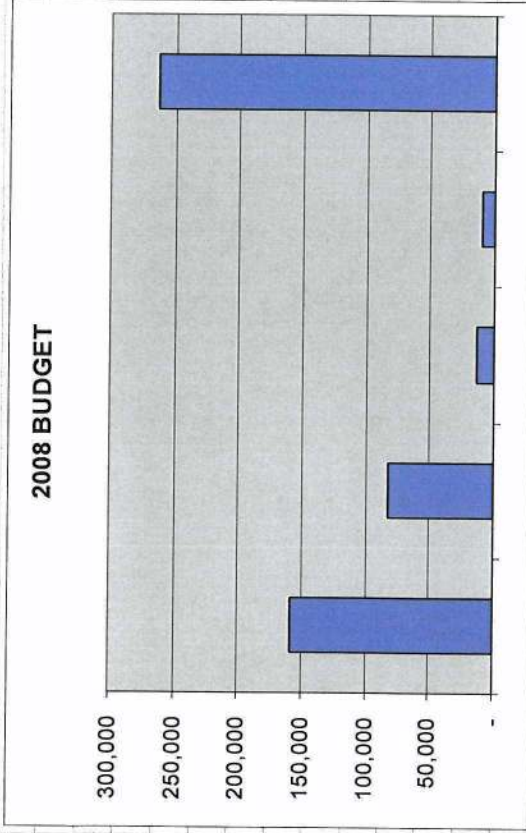


SALARIES AND BENEFITS	\$ 405,925
OPERATING EXPENSES	\$ 179,100
CAPITAL OUTLAY	\$ -
DEBT SERVICE	\$ -
OTHER	\$ -
TOTAL BUDGET	\$ 585,025
PERCENTAGE OF INCREASE (DECREASE) FROM LAST YEAR	-17.27%
NUMBER OF POSITIONS 06/07	7
NUMBER OF POSITIONS 07/08	8

A		Community Affairs																		
		001-57-572-600																		
OBJECT		DESCRIPTION							ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Actual	BUDGET					
NUMBER									2003-2004	2004-2005	2005-2006	2006-2007	6/30/2007		2007-2008					
11000		Executive Salaries							52,264	65,138	67,067	73,229	53,106		61,200					
12000		Regular Salaries							23,500	31,380	47,171	51,089	37,507		-					
13000		Other Salaries							17,356	23,162	27,502	20,000	18,354		60,000					
14000		Overtime Pay							944	1,741	3,283	500	1,034		500					
15000		Special Pay							2,400	2,400	3,400	2,400	1,600		-					
		TOTAL SALARIES							96,463	123,820	148,423	147,218	111,602		121,700					
21000		FICA Tax							6,950	9,072	10,625	11,262	8,026		9,310					
22000		Retirement/Pension							2,592	3,215	4,925	8,833	4,368		7,302					
23100		Health Insurance							11,561	13,386	15,628	18,646	15,444		11,631					
23150		HRA Insurance							-	792	2,000	1,000	1,285		-					
23200		Insurance - Dental							582	513	742	2,000	464		445					
23300		Insurance - Life							232	315	271	325	262		169					
23400		Insurance - Vision							104	77	103	103	73		51					
23500		Disability							-	-	755	981	552		490					
24000		Workers' Compensation Insurance							5,340	6,561	6,679	6,600	11,319		7,000					
		TOTAL BENEFITS							27,362	33,931	41,727	49,750	41,791		36,400					
		TOTAL SALARIES & BENEFITS							123,825	157,751	190,150	196,968	153,393		158,100					
31000		Professional Services							261	-	170	-	120		-					
34000		Contractual Services							105	-	1,838	-	253		-					
40000		Travel & Per Diem								-	108	200	608		-					
41100		Telephone							3,860	3,861	3,422	3,500	2,994		3,500					
41200		Postage & Shipping							34	80	1,156	1,200	319		500					
43000		Utilities							23,992	23,950	26,484	20,000	15,882		20,000					
43250		Garbage and Trash							1,400	1,400	1,400	1,400	1,672		1,400					
44100		Rentals							468	206	-	-	-		-					
45000		Insurance							2,847	2,820	12,511	11,280	21,152		11,000					
46000		Repairs & Maintenance							17,961	5,423	3,329	4,000	580		1,200					
48000		Promotional Activity							38,939	39,655	57,062	73,250	82,814		33,000					
48100		Advertising							277	195	1,543	2,000	2,702		1,500					
49000		Other Current Charges							32	189	1,639	200	-		-					
49100		Education & Training							-	-	-	-	-		-					
49200		Conferences & Seminars							-	-	-	1,000	397		-					
49300		Computer Software							-	-	-	-	-		-					
49400		Uniforms & Clothing							498		262	550	249		500					

		ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007	Actual 6/30/2007	BUDGET 2007-2008
	RECREATION						
49600	Bank Charges			-	-	-	-
51000	Office Supplies	193	1,917	2,498	2,500	1,875	2,000
52000	Operating Supplies	7,834	11,051	22,416	10,000	9,370	8,100
52100	Gasoline & Diesel Fuel	97	64	879	300	-	-
53000	Drainage/Streets/Sidewalks	-	-	-	-	-	-
54100	Books & Subscriptions	-	-	173	250	-	-
54200	Memberships, Dues, & Subscriptions	-	440	150	500	490	250
	TOTAL OPERATING COSTS	98,797	91,428	137,041	132,130	180,738	82,950
64100	Machinery & Equipment	-	1,975	880	15,100	23,810	-
62100	Library Materials	-	-	19,574	-	-	-
66500	Capitol Improvements	-	-	-	25,000	2,535	-
66900	Vehicles	-	-	-	-	-	-
	CAPITAL OUTLAY	-	1,975	20,454	25,000	26,345	-
71000	Principal	-	-	-	-	-	10,693
71000	Principal	-	-	-	-	-	-
72000	Interest	-	-	-	-	-	2,257
72000	Interest	-	-	-	-	-	-
	DEBT SERVICE	-	-	-	15,100	-	12,950
99910	Bingo Expense	5,382	5,742	6,000	7,000	8,399	7,000
99930	Summer Camp Expense	-	3,040	4,966	3,000	2,225	2,500
99940	Basketball Expense	5,471			-	-	-
99920	Ballroom Dancing	12			-	-	-
	OTHER EXPENSES	10,865	8,782	10,966	10,000	10,624	9,500
	DEPARTMENT TOTAL	233,487	259,936	358,611	379,198	371,100	263,499

ANNUAL BUDGET
Fiscal Year 2007 to 2008 Recreation
Personnel Detail



POSITION TITLE	ANNUAL SALARY
RECREATION DIRECTOR	\$ 61,200
ASSIST DIRECTOR	\$ -
	\$ 61,200
PART-TIME (4)	\$ 60,000
TOTAL SALARIES	\$ 121,200
SALARIES AND BENEFITS	\$ 158,100
OPERATING EXPENSES	\$ 82,950
CAPITAL OUTLAY	\$ -
DEBT SERVICE	\$ 12,950
OTHER	\$ 9,500
TOTAL BUDGET	\$ 263,499
PERCENTAGE OF INCREASE (DECREASE) FROM LAST YEAR	-30.00%
NUMBER OF POSITIONS 06/07	2
NUMBER OF POSITIONS 07/08	1

DEPT: Library
001-57-571-700

OBJECT NUMBER	DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007	ACTUAL 6/30/2007	BUDGET 2007-2008
11000	Executive Salaries	51,550	63,094	66,523	67,828	51,745	61,408
12000	Regular Salaries	92,523	101,700	108,471	114,184	79,398	114,281
13000	Other Salaries	41,360	39,905	56,060	50,000	63,265	50,000
13100	Other Salaries-Teen achieve	-	5,908	6,478	6,000	6,367	-
14000	Overtime Pay	-	-	-	-	-	-
15000	Special Pay	1,500	500	-	-	-	-
	TOTAL SALARIES	186,933	211,107	237,532	238,012	200,776	225,689
21000	FICA Tax	14,236	15,708	17,374	17,749	14,549	17,265
21100	FICA Tax - Teen achieve	-	452	496	459	487	-
22000	Retirement/Pension	8,672	10,874	10,813	10,921	8,618	10,541
23100	Health Insurance	20,339	20,061	13,998	17,691	14,047	30,798
23150	HRA Insurance	-	297	1,143	4,000	2,166	-
23200	Insurance - Dental	1,331	1,503	1,454	1,782	1,113	1,782
23300	Insurance - Life	425	563	350	440	277	444
23400	Insurance - Vision	219	206	202	206	154	206
23500	Disability	-	-	1,258	1,586	993	1,706
24000	Workers' Compensation Insurance	720	883	826	1,216	1,423	1,216
25100	Unemployment Compensation	(18)	-	-	-	-	-
	TOTAL BENEFITS	45,923	50,547	47,913	56,048	43,828	63,958
	TOTAL SALARIES & BENEFITS	232,856	261,655	285,444	294,060	244,603	289,647
34000	Contractual Services	5,781	10,820	13,196	14,000	8,267	14,000
34100	Contracted Personal Services	1,000	3,500	4,290	4,500	3,060	3,500
40000	Travel & Per Diem	-	391	1,199	1,000	648	500
41100	Telephone	2,369	1,749	1,789	2,500	1,764	2,500
41200	Postage & Shipping	50	53	1,010	1,000	653	1,000
43000	Utilities	13,657	11,655	14,972	12,000	9,937	14,500
44100	Rentals	-	-	-	-	-	-
44200	Equipment Leases	2,000	1,975	1,987	2,000	1,683	2,000
45000	Insurance	5,538	5,508	15,098	17,885	27,389	32,952
46000	Repairs & Maintenance	2,743	2,922	952	7,300	4,280	2,500
46100	Equip. Maint. Contracts	-	-	-	-	-	-
46600	Signs & Signals	-	-	-	-	-	-
47000	Printing	325	334	474	600	-	600
48000	Promotional Activity	-	-	1,250	3,250	2,876	-
48100	Advertising	-	1,807	-	-	-	-
49000	Other Current Charges	-	78	55	-	-	-
49100	Education & Training	780	-	250	3,200	525	-
49200	Conferences & Seminars	328	120	470	1,200	292	-
49300	Computer Software	-	-	-	-	-	-
49400	Uniforms & Clothing	-	-	-	-	-	-
51000	Office Supplies	1,831	2,355	1,709	500	496	-
52000	Operating Supplies	2,820	2,102	3,845	2,000	1,033	2,000
52100	Gasoline & Diesel Fuel	-	-	-	2,500	2,568	2,500
53000	Drainage/Streets/Sidewalks	-	-	-	-	-	-
54100	Books & Subscriptions	1,645	5,752	-	-	5,792	4,500
54200	Memberships, Dues, & Subscriptions	235	410	624	750	110	250
	TOTAL OPERATING EXPENSES	41,101	51,532	68,392	81,685	71,372	83,302

OBJECT		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
NUMBER	DESCRIPTION	2003-2004	2004-2005	2005-2006	2006-2007	6/30/2007	2007-2008
64100	Machinery & Equipment		3,431	-	-	-	-
66000	Library Materials	28,479	26,310	31,394	30,000	21,101	25,000
	Security System			-	-	-	-
66500	Capitol Improvements			-	5,000	2,897	-
66900	Vehicles			-	-	-	-
	TOTAL CAPITAL OUTLAY	28,479	29,741	31,394	35,000	23,998	25,000
71000	Principal	-	-	-	-	-	-
77105	Principal	-	-	-	-	-	-
71000	Interest	-	-	-	-	-	-
77205	Interest	-	-	-	-	-	-
	TOTAL DEBT SERVICE	-	-	-	-	-	-
99110	Transfer to General Fund	-	-	-	-	-	-
99700	Teen Achieve	-	743	1,099	1,000	694	-
99900	Emergency Reserve	-	-	-	-	-	-
	TOTAL OTHER EXPENSES	-	743	1,099	1,000	694	-
	DEPARTMENT TOTAL	302,436	343,670	386,331	411,745	340,666	397,949

Personnel Detail

A bar chart titled 'DEPARTMENT OF TRANSPORTATION' showing the distribution of four categories. The vertical axis (y-axis) represents dollar amounts from 0 to 450,000 in increments of 50,000. The horizontal axis (x-axis) lists the categories: TOTAL SALARIES & BENEFITS, TOTAL OPERATING EXPENSES, TOTAL CAPITAL OUTLAY, and DEPARTMENT TOTAL. The bars are blue with black outlines.

Category	Amount (Dollars)
TOTAL SALARIES & BENEFITS	275,000
TOTAL OPERATING EXPENSES	85,000
TOTAL CAPITAL OUTLAY	25,000
DEPARTMENT TOTAL	385,000

Period	Type	Number of Employees
2004-2005	Actual	340,000
2005-2006	Actual	385,000
2006-2007	Budget	405,000
2007-2008	Budget	400,000

POSITION TITLE	ANNUAL SALARY
LIBRARY DIRECTOR	\$ 61,408
Librarian II	\$ 43,208
Library Assistant II	\$ 41,859
Library Assistant II	\$ 29,214
	\$ 175,689
PART-TIME	\$ -
Total \$	175,689
SALARIES AND BENEFITS	\$ 289,647
OPERATING EXPENSES	\$ 83,302
CAPITAL OUTLAY	\$ 25,000
DEBT SERVICE	\$ -
OTHER	\$ -
TOTAL BUDGET	\$ 397,949
PERCENTAGE OF INCREASE (DECREASE)	
FROM LAST YEAR	-3.35%
NUMBER OF POSITONS 06/07	4
NUMBER OF POSITONS 07/08	4

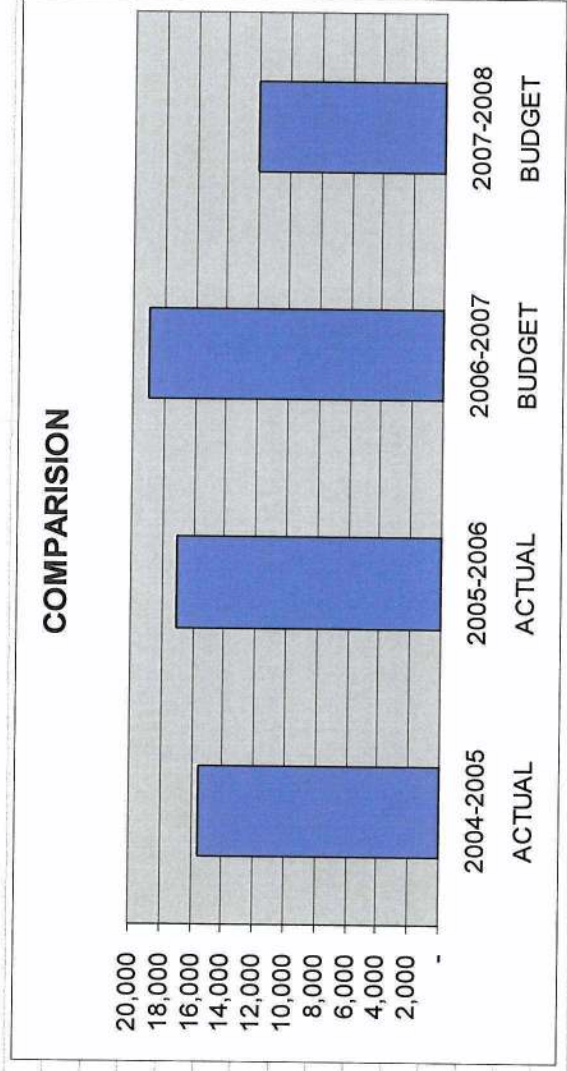
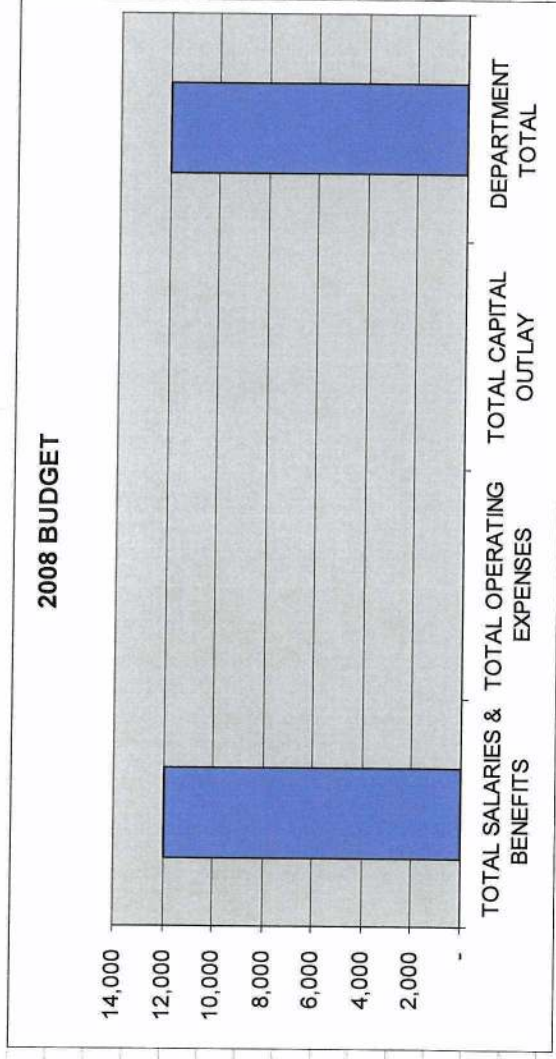
Library - State Aid Grant

001-57-571-710

DESCRIPTION	ACTUAL 2003-2004	ACTUAL 2004-2005	ACTUAL 2005-2006	BUDGET 2006-2007	ACTUAL 6/30/2007	BUDGET 2007-2008
Executive Salaries	-					-
Regular Salaries	-					-
Other Salaries	8,250	8,250	8,900	6,500	4,235	12,000
Overtime Pay	-	-				-
Special Pay	-	-				-
TOTAL SALARIES	8,250	8,250	8,900	6,500	4,235	12,000
FICA Tax	631	631	681	497	324	-
Workers' Compensation Insurance	-	-				-
TOTAL BENEFITS	631	631	681	497	324	-
TOTAL SALARIES & BENEFITS	8,881	8,881	9,581	6,997	4,559	12,000
Operating Supplies	1,000	1,000	2,626	1,000	346	-
Contractual Services				859	859	-
TOTAL OPERATING EXPENSES	1,000	1,000	2,626	1,859	1,205	-
Machinery & Equipment	-	-	2,610	3,144	-	-
Library Materials	5,639	5,639	2,223	7,025	-	-
Land	-	-				-
Vehicles	-	-				-
TOTAL CAPITAL OUTLAY	5,639	5,639	4,833	10,169	-	-
Principal	-	-	-			-
Principal	-	-	-			-
Interest	-	-	-			-
Interest	-	-	-			-
TOTAL DEBT SERVICE	-	-	-	-	-	-
Transfer to General Fund	-	-	-			-
Emergency Reserve	-	-	-			-
TOTAL OTHER EXPENSES	-	-	-	-	-	-
DEPARTMENT TOTAL	15,520	15,520	17,040	19,025	5,764	12,000

ANNUAL BUDGET
Fiscal Year 2007 to 2008
Personnel Detail

LIBRARY
STATE AID



DEPT: Non - Departmental		Cost Center: 900			Cost Center: 900		
001-51-589-900-							
OBJECT		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	PROPOSED
NUMBER	DESCRIPTION	2003-2004	2004-2005	2005-2006	2006-2007	06/30/07	2007-2008
48000	Promotional	-	-	5,483	5,000		
81100	Contr to Northlake Task Force	-	-	5,000	5,000	5,000	5,000
91301	Contribution to Special Project	-	-	-			
99110	Retirement Parties	-	-	-	1,000	1,756	1,000
83101	Mirror Ballroom	-	-	24,434	125,000	88,839	-
91425	Transfer to Streets and Roads	-	-	40,761	116,776		-
	Transfer to CRA			-	5,919		125,000
	Insurance-Town Hall						27,644
	Utilities Town Hall						34,300
	Garbage Town Hall						4,205
91435	Contribution to Police Pension	-	-	39,016			
99900	Emergency Reserve	-		-		152,432	
	Insurance Increase	-	-	-	100,000		100,000
99901	Reserve for Unanticipated Exp	88,262	19,671	142,822	202,984	22,216	200,000
	TOTAL OTHER EXPENSES	88,262	19,671	257,516	561,679	270,242	497,149
	COST CENTER TOTAL	\$ 88,262	\$ 19,671	\$ 257,516	561,679	270,242	497,149